

**NATIONAL ELECTORAL COMMISSION  
(NEC)**

*Compliance audit report*

*For the year ended 30 June 2024*

**OAG Core Values**

Integrity

In public Interest

Innovation

Objectivity

Professionalism

**TABLE OF CONTENTS**

1. BACKGROUND, MANDATE AND GOVERNANCE .....	2
2. STATEMENT OF MANAGEMENT RESPONSIBILITIES .....	4
3. REPORT OF THE AUDITOR GENERAL .....	5
4. DESCRIPTION OF THE SUBJECT MATTERS AND SCOPE .....	7
5. COMPLIANCE WITH LAWS, REGULATIONS AND GUIDELINES REGULATING PUBLIC SPENDING .....	10
6. REALIZATION OF VALUE FOR MONEY IN UTILIZATION OF PUBLIC FUNDS	21
APPENDICES .....	24
Appendix 1: Delays in contract signature with successful bidders.....	25
Appendix 2: Delay to submit performance security by the successful bidders .....	28
Appendix 3: Delays to pay invoices submitted to NEC .....	28
Appendix 4: Withholding tax(3% and 5%) not declared and not paid .....	30
Appendix 5: Implementation status for prior year's audit recommendations.....	31

# **NATIONAL ELECTORAL COMMISSION (NEC)**

## **BACKGROUND, MANDATE AND GOVERNANCE**

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### **1. BACKGROUND, MANDATE AND GOVERNANCE**

The National Electoral Commission (NEC) was established by Law N° 39/2000 of 28 November 2000 as amended by Law N° 31/2005 of 24 December 2005. Its establishment was reaffirmed by article 140 of the Constitution of the Republic of Rwanda. NEC is currently regulated by Law n° 043/2024 of 06/05/2024 governing the National Electoral Commission.

#### **1.1. Mandate of NEC**

According to article 5 of Law n° 043/2024 of 06/05/2024 governing the National Electoral Commission indicates that the National Electoral Commission has the following responsibilities:

- a) to carry out scientific research related to elections with the purpose of ensuring better preparation and conduct of elections;
- b) to prepare and provide civic education on elections;
- c) to prepare, approve and publish the electoral calendar;
- d) to invite, receive and accredit election observers;
- e) to collaborate with other national and foreign organs which participate in elections;
- f) to participate in the elaboration of the draft bills relating to elections;
- g) to carry out any such other electoral activity as provided for by law.

#### **1.2. Vision of the entity**

Being an Election Management Body (EMB) that continuously strengthens and sustain democracy through upholding an atmosphere of trust, increasing the level of national participation, and regular and credible elections in the country, within an electoral system that adapts to the changes of the society and meets voters' expectations and needs.

#### **1.3. Mission of the entity**

The mission of the National Electoral Commission is to prepare, conduct elections and ensure that they take place in a transparent and free manner with a view to promoting a democratic culture in the country.

#### **1.4. Organizational structure**

According to the article 7 of Law n° 043/2024 of 06/05/2024 governing the National Electoral Commission indicates that management organs of the National Electoral Commission the National Electoral Commission comprise the following management organs:

- (a) the Council of Commissioners;
- (b) the Bureau of the National Electoral Commission;
- (c) the Executive Secretariat.

##### **1.4.1. Council of Commissioners**

According to article 9 of Law n° 043/2024 of 06/05/2024 governing the National Electoral Commission indicates that the Council of Commissioners is composed of seven (7) members. The Commissioners have a term of office of five (5) years, which may be renewed only once.

## **NATIONAL ELECTORAL COMMISSION (NEC)**

### **BACKGROUND, MANDATE AND GOVERNANCE**

The Commissioners of the Council serving during the year ended 30 June 2024 to the time of the audit in January 2025 were as follows:

<b>Names</b>	<b>Position</b>	<b>Period</b>
GASINZIGWA Oda	Chairperson	From 15 February 2023 to date
MUTIMUKEYE Nicole	Vice Chairperson	From 14 August 2020 to date
UMWALI Carine	Commissioner	From 15 February 2023 to date
NYIRAMADIRIDA Fortunée	Commissioner	From 16 September 2022 to date
MBABAZI Judith	Commissioner	From 11 May 2017 to 11 May 2022 and from 29 July 2022 to date
UWERA KABANDA Françoise	Commissioner	From 14 August 2020 to date
SEMANYWA Faustin	Commissioner	From 14 August 2020 to date

#### **1.4.2. Bureau of the Commission**

The Bureau of the Commission consists of the Chairperson, Vice Chairperson of the Council of Commissioners and the Executive Secretary of NEC.

#### **1.4.3. Executive Secretariat**

According to NEC organisational structure instituted by article 2 of the Prime Minister's Order N° 38/03 of 09/02/2017 determining the organisational structure, salaries and fringe benefits for employees of NEC, the Executive Secretariat is made up of the Executive Secretary, Deputy Executive Secretary and two (2) units headed by Directors. The members of the Executive Secretariat carry out and manage day-to-day activities of NEC and technically the running of the electoral process.

The units under NEC are as follows:

- Information, Communication and Technology (ICT) Unit; and
- Administration and Finance Unit.

The management team that held office during the year ended 30 June 2024 and who had direct financial responsibility were:

<b>S/N</b>	<b>Names</b>	<b>Position</b>	<b>Period</b>
1	MUSABYIMANA Jean Claude	Executive Secretary	From 20 December 2024 to date
2	MUNYANEZA Charles	Executive Secretary	From 15 April 2009 to 20 December 2024
3	MUKARURANGWA Immaculée	Deputy Executive Secretary	From 13 September 2016 to date
4	NIYONSHUTI KAGABA Etienne	Director of Administration and Finance	From 10 October 2007 to date
5	SHEMA Mike	Director of ICT	From 14 October 2011 to date

**NATIONAL ELECTORAL COMMISSION (NEC)**  
**STATEMENT OF MANAGEMENT RESPONSIBILITIES FOR THE YEAR ENDED**  
**30 JUNE 2024**

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**2. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Article 78 of the Organic Law N° 002/2022 OL of 12/12/2022 on Public Finance Management require each public sector entity to submit its annual financial statements to the Minister with a copy thereof to the Auditor General of State Finances within forty-five (45) days following the end of the fiscal year.

Article 20 of the Organic Law N° 002/2022 stipulates that the Chief Budget Manager is responsible for complying with all legal provisions in maintaining accounts and records of the budget agency, preparing reports on budget execution, preparing mid-term plan, annual action plan and budget for the entity, exercising control over the execution of the budget, including authorization of commitments and payments and collection of revenue, managing revenues and expenditures, managing the financial resources for the budget agency effectively, efficiently and in a transparent manner, ensuring sound internal control systems, preparing and implementing cash flow plans and preventing incurrence of unlawful expenditure.

As Chief Budget Manager, I accept responsibility for complying with all the provisions of the Organic Law on Public Finance Management, applicable public financial management regulations and other laws relating to public finance in incurring expenditure and managing the financial resources for **National Electoral Commission (NEC)** effectively, efficiently and in a transparent manner as determined by Article 20 of the Organic Law N° 002/2022 OL of 12/12/2022 on Public Finance Management.

In my opinion, NEC complied with all applicable laws, regulations and guidelines in incurring expenditure and I further confirm that financial resources were managed effectively, efficiently and transparently to enable the realization of value for money for public funds.

Signature: \_\_\_\_\_



**MUSABYIMANA Jean claude**  
**Executive Secretary**  
**National Electoral Commission (NEC)**

Date: 15/2/2025

### **3. REPORT OF THE AUDITOR GENERAL**

#### **REPORT ON COMPLIANCE**

**Mr. MUSABYIMANA Jean Claude**  
**Executive Secretary**  
**National Electoral Commission (NEC)**

#### **3.1. Conclusions**

In accordance with the Article 166 of the Constitution of the Republic of Rwanda, and Articles 6 and 14 of Law N° 79/2013 of 11/09/2013 determining the mission, organization and functioning of the Office of the Auditor General of State Finances (OAG), I carried out a compliance audit on whether **National Electoral Commission (NEC)** complied with applicable laws, regulations, guidelines and realized value for money in incurring expenditure for the year ended 30 June 2024 evaluated against the compliance with laws, regulations and guidelines regulating public expenditure. The evidence obtained is sufficient and appropriate to provide a basis for my conclusion that **NEC** complied in all material respects, with applicable laws, regulations, guidelines and realized value for money in incurring expenditure. The conclusions I expressed are described below:

##### **3.1.1 Unqualified conclusion on compliance with applicable laws, regulations and guidelines regulating public spending**

Based on audit work performed, **NEC** complied, in all material respects with applicable laws, regulations and guidelines regulating public spending in incurring expenditure for the year ended 30 June 2024.

##### **3.1.2 Unqualified conclusion on realization of value for money in utilization of public funds**

Based on audit work performed, **NEC** realized value for money in utilization of public funds for the year ended 30 June 2024.

#### **3.2. Management's responsibility for compliance**

The Organic Law N° 002/2022 OL of 12/12/2022 on Public Finance Management specifies that management of **NEC** is responsible for ensuring compliance with all the provisions of the Organic Law on Public Finance Management, applicable public financial management regulations and other laws relating to public finance, to manage effectively, efficiently and in a transparent manner, all the public funds in accordance with relevant legal provisions.

#### **3.3. Auditor General's responsibility for compliance**

Article 167 of the Constitution of the Republic of Rwanda, requires the Auditor General to confirm that:

- Expenditure incurred was necessary and in conformity with the laws and regulations in force and sound management;



**NATIONAL ELECTORAL COMMISSION (NEC)**  
**COMPLIANCE AUDIT REPORT FOR THE YEAR ENDED 30 JUNE 2024**

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- Controls to safeguard the receipt, custody and proper use of public funds were put in place and that the laws and regulations in force were duly observed to prevent misappropriation of public funds; and
- NEC acquired and utilized human, material and financial resources economically, efficiently and effectively to prevent squandering of public funds.

My responsibility includes expressing a conclusion on whether the activities, financial transactions and information reflected in the financial statements are, in all material respects, in compliance with the above provisions of the Constitution implemented through Organic Law N° 002/2022 OL of 12/12/2022 on Public Finance Management and other existing laws and regulations relating to public financial management in Rwanda. This responsibility includes performing procedures to obtain audit evidence about whether the entity's expenditure was incurred in accordance with applicable laws, regulations and guidelines and whether value for money was realized in utilization of public funds. Such procedures include the assessment of the risks of material non-compliance.

**KAMUHIRE Alexis**  
**AUDITOR GENERAL**



KIGALI.....27<sup>th</sup> February 2025

#### **4. DESCRIPTION OF THE SUBJECT MATTERS AND SCOPE**

In accordance with the mandate vested in the Office of the Auditor General under Article 166 of the Constitution of the Republic of Rwanda, and Articles 6 and 14 of Law N° 79/2013 of 11/09/2013 determining the mission, organization and functioning of the Office of the Auditor General of State Finances (OAG), I carried out a compliance audit on whether **National Electoral Commission (NEC)** complied with laws, regulations and guidelines regulating public spending in incurring expenditure for the year ended 30 June 2024. I also evaluated whether **NEC** realized value for money in utilization of public funds for the year ended 30 June 2024.

##### **4.1 Audit Objective**

Article 167 of the Constitution of the Republic of Rwanda and article 6 of Law N° 79/2013 of 11/09/2013 determining the mission, organization and functioning of the OAG, require the Auditor General to confirm that:

- Expenditure incurred was necessary and in conformity with the laws and regulations in force and sound management;
- Controls to safeguard the receipt, custody and proper use of public funds were put in place and that the laws and regulations in force were duly observed to prevent misappropriation of public funds; and
- NEC acquired and utilized human, material and financial resources economically, efficiently and effectively to prevent squandering of public funds.

I conducted compliance audit to confirm whether **NEC** complied with applicable laws, regulations and guidelines regulating public spending in incurring expenditure and realized value for money in utilization of public funds.

##### **4.2 Audit Criteria**

Criteria refer to relevant acts /laws or resolutions of the legislature and guidance issued by the competent public authorities, with which the audited entity is expected to comply.

The following are applicable criteria:

###### **4.2.1 Compliance with applicable laws, regulations regulating public expenditure**

- Organic Law N° 002/2022.OL of 12/12/2022 on Public Finance Management;
- Law N° 043/2024 of 06/05/2024 governing the National Electoral Commission;
- Law N° 031/2022 of 21/11/2022 governing public procurement;
- Law N° 027/2022 of 20/10/2022 establishing taxes on income;
- Law N° 003/2016 of 30/03/2016 governing maternity leave benefit scheme;
- Law N° 017/2020 of 07/10/2020 establishing the general statute governing public servants;
- Law N° 52/2024 of 07/06/2024 amending law N° 017/2020 of 07/10/2020 establishing the general statute governing public servants;
- Law N° 049/2023 of 05/09/2023 establishing value added tax;
- Law N° 37/2012 of 09/11/2012 establishing the value added tax;
- Law N° 020/2023 of 31/03/2023 on tax procedures;



**NATIONAL ELECTORAL COMMISSION (NEC)**  
**COMPLIANCE AUDIT REPORT FOR THE YEAR ENDED 30 JUNE 2024**

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- Presidential Order N° 46/01 of 26/07/2011 governing modalities for the recruitment, appointment and nomination of Public Servants;
- Prime Minister's Order N° 121/03 of 08-09-2010 establishing the procedures of performance appraisal and promotion of public servants;
- Ministerial Order N° 03/MIFOTRA/15 of 09/06/2015 determining modalities for recruiting contractual staff in public service;
- Prime Minister's Order N° 38/03 of 09/02/2017 determining the organizational structure, salaries and fringe benefits for employees of the National Electoral Commission.

#### **4.2.2 Realization of value for money in utilization of public funds**

- Organic Law N° 002/2022 OL of 12/12/2022 on Public Finance Management; and
- Contracts signed between NEC and the contractors/suppliers/service providers.

#### **4.3 Summary of Work Performed and Methods**

To obtain sufficient and appropriate audit evidence on which I based on to express a conclusion, I used different techniques in gathering evidence namely; inquiries, inspection of documents, inspection of fixed assets or constructed infrastructure and re-computation. The methods used for gathering audit evidence are explained below:

***Inquiries:*** This method of gathering audit evidence involves seeking information from relevant persons, both within and outside the audited entity, and may include: Formal written inquiries; Informal oral discussions; Interviewing and asking questions of relevant persons, including experts; and preparing and sending questionnaires or surveys.

***Inspection of documents:*** This method involves the examination of documents and records, both internal and external, in paper, electronic or other forms.

***Inspection of fixed assets or constructed infrastructure:*** This method involves Examining an asset or constructed infrastructure to determine its physical condition, its use and applicable required asset's specifications.

***Re-computation:*** This method consists of confirming the mathematical accuracy of documents or records and can be performed through the use of Computer Assisted Audit Techniques (CAATs).

## **DETAILED AUDIT FINDINGS PER SUBJECT MATTER**

## **5. COMPLIANCE WITH LAWS, REGULATIONS AND GUIDELINES REGULATING PUBLIC SPENDING**

### **5.1.1. Failure to include estimated quantities per year in the tender documents for tender awarded under framework contracts**

#### **Observation**

Article 38 of the Ministerial Order N°001/23/10/TC of 10/10/2023 establishing regulations governing public procurement states that when preparing the tender document, a procuring entity indicates a list of items and estimated annual quantity of each item that it will need during the concerned fiscal year. Quantity provided for each item serves as basis during the evaluation of bids and comparison of prices offered where bidders offered the price basing on known quantity of each unit. However, it is not mandatory to apply the quantity provided for in the tender document when executing a contract.

Contrary to the above requirement, review of tender for supply of office stationaries awarded by NEC and with estimated budgets of **Frw 67,008,901** revealed that rough estimates of annual quantities comprising number of materials needed were not included in the published tender document. Therefore, the management evaluated the submitted bids based on the unit price per one item. It should be noted that the estimate of annual quantities is the basis of cost to be submitted by the bidder. *See detail in the table below:*

<b>Tender reference number</b>	<b>Tender description</b>	<b>Estimated cost</b>	<b>Successful bidders</b>	<b>Observation</b>
		<b>Frw</b>		
000001/G/NCB/2023/2024/NEC	Supply of office stationaries	67,008,901	Lydda Business Company Ltd	No estimated quantities of services needed
<b>Total</b>		<b>67,008,901</b>		

#### **Risk**

Not including estimated annual quantities in a tender document for a framework agreement can lead to several audit risks, including lack of fairness in the evaluation process, potential disputes and non-compliance with procurement regulations.

#### **Recommendation**

The management of NEC should ensure that estimated annual quantities are clearly stated in the tender documents for a framework agreement, or alternatively, include a clear explanation of the method used to calculate these quantities. This will help mitigate risks related to fairness in the evaluation process, avoid potential disputes, and ensure compliance with procurement regulations.

#### **Management comment**

*Going forward, NEC Management is committed to implement audit recommendations whenever there will be tenders under framework contracts.*

**NATIONAL ELECTORAL COMMISSION (NEC)**  
**COMPLIANCE AUDIT REPORT FOR THE YEAR ENDED 30 JUNE 2024**

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**5.1.2. Delay in evaluation of bids**

**Observation**

Article 31 paragraph 2 of the Ministerial Order N°001/23/10/TC of 10/10/2023 establishing regulations governing public procurement states that the evaluation of bids is done within a period not exceeding 21 days from the date of bids opening. However, when the procuring entity cannot evaluate bids within this period, bidders are notified of the reasons within three days to be counted from the 21 days specified.

Contrary to the above provision, the audit noted a case whereby bid evaluation for tender N° 000001/G/NCB/2023/2024/NEC for supply of office stationaries with an estimated amount of **Frw 67,008,901** delayed **15 days** beyond the required twenty-one (21) calendar days. *See details in the table below:*

Planned amount in Frw	<b>67,008,901</b>
Bids opening (A)	04/12/2023
Expected end of bids evaluation date 04/12/2023+ 21 days (B)	25/12/2023
Date of tender award (C)	09/01/2024
Delay for evaluation (D=C-B)	<b>15</b>

Additionally, NEC delayed notifying the bidders regarding the outcome of the tender evaluation. The expected date for communication of the evaluation results was 09 January 2024, based on the established timelines outlined in the tender documents. However, the actual notification was sent to the bidders on 15 February 2024, resulting in a delay of **37 days**.

**Risk**

The absence of justifiable reasons for the delay in bid evaluation and lack of communication to bidders on time may have a negative impact on timely implementation of planned activities.

**Recommendations**

- NEC management should ensure that bids are evaluated within the specified time frame, in accordance with the procurement laws and regulations governing the public procurement.
- Going forward, management should notify bidders of any delays in the evaluation process within three (3) days, counted from the twenty-first (21) day after the bid evaluation. This will ensure transparency, maintain bidders' confidence, and uphold compliance with procurement laws and regulations.

**Management comment**

*The recommendations are noted. NEC management commits to implement the audit recommendations.*

**5.1.3. Revision of procurement plan exceeding revision frequency allowed by the procurement regulations**

**Observation**

Article 33 of the Ministerial Order N° N°001/23/10/TC of 10/10/2023 establishing regulations governing public procurement states that the annual public procurement plan can be reviewed only twice during the same financial year, once in the second quarter and once in the third quarter.

Contrary to the above provision, the audit noted that the procurement plan for the year ended 30 June 2024, prepared by the National Electoral Commission (NEC), was revised **four (4) times**. This revision exceeds the allowed number of revisions as stipulated by the applicable procurement regulations and guidelines, which permit a maximum of **two (2) revisions**. *See details in the table below:*

<b>Quarter</b>	<b>Date of revision</b>
Quarter 2	27/11/2023
Quarter 3	25/02/2024
Quarter 4	10/04/2024
	21/05/2024

**Risk**

Revising the procurement plan more than required times is an indicator of poor planning which may lead to deviation of the budget. This undermines the importance of budgeting and planning as management and performance tool.

**Recommendations**

NEC management should strengthen the planning of activities and coordination of their implementation. In addition, management should ensure that the procurement plan is well prepared and a revised plan should reflect the planned tenders, but not exceeding the number allowed by the procurement laws and regulations in force.

**Management comment**

*In future, NEC management shall ensure that the revision of the procurement plan doesn't go beyond the frequencies allowed by the procurement regulations.*

**5.1.4. Irregularities noted in review of tender for supply of electoral materials**

**Observations**

Review of tender for supply of electoral materials awarded to **NEGOTCIOS Ltd** and **AFFARI Ltd** for **Frw 86,278,327** on 5 March 2024 revealed the following irregularities:

- ***Failure to submit bid security in the name of joint venture***

Article 33 paragraph 3 of the Ministerial Order N° N°001/23/10/TC of 10/10/2023 establishing regulations governing public procurement states that the security for a bid of a joint venture is submitted in the name of that joint venture.

Among the submitted tenders, successful bidder submitted a bid security of **Frw 1,764,566**, issued by Radiant Insurance Company Ltd. However, the audit noted that the bid security was issued for **NEGOTCIOS Ltd** only, while the bid was submitted as a joint venture between **NEGOTCIOS Ltd** and **AFFARI Ltd**. Therefore, the submitted bid security was not covering the obligations of both parties in the joint venture.

Despite the irregularity in the tender security, **NEGOTCIOS Ltd** and **AFFARI Ltd** were evaluated to the next stage and ultimately awarded the tender for **Frw 86,278,327**.

- ***Failure to submit the certificate of good standing***

Paragraph ITB 11.1 point 20 of the tender document for supply of electoral materials stated that bidder shall provide certificate of good standing issued by RDB.

However, during the review of the tender evaluation for the supply of electoral materials, it was noted that the joint venture between **AFFARI Ltd** and **NEGOTCIOS Ltd** failed to submit the required Certificate of Good Standing issued by the Rwanda Development Board (RDB).

### **Risks**

- The absence of a bid security in the name of joint venture, properly covering both parties in the joint venture, constitutes a non-compliance with the tender requirements. This non-compliance could have impacted the integrity of the bidding process and raises concerns about the adherence to procurement rules designed to ensure fair competition and the protection of public funds.
- The absence certificate of good standing could raise concerns regarding the joint venture's financial stability or its ability to meet contractual obligations, which could undermine confidence in the suppliers' ability to deliver on the tender.

### **Recommendations**

- NEC management should verify the legitimacy of the tender security to ensure that it complies with the regulations set forth in the tender document. If the bid security does not cover both parties in the joint venture or does not meet the minimum requirements, the bid should be disqualified.
- In future tenders, the tender evaluation committee should enforce strict compliance with all tender submission requirements. This can include a thorough checklist and early communication to potential bidders about the need for specific certifications, such as the Certificate of Good Standing.



**NATIONAL ELECTORAL COMMISSION (NEC)**  
**COMPLIANCE AUDIT REPORT FOR THE YEAR ENDED 30 JUNE 2024**

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**Management comments**

- **Failure to submit bid security in the name of joint venture:** The observation is noted. There was no deep verification of the bid security for joint venture regarding the tender for the supply of electoral materials by the public tender committee. Going forward, due care will be exercised during the tender evaluation.
- **Failure to submit certificate of good standing:** The observation is noted. NEC management will implement audit recommendation.

**5.1.5. Delays in tendering process leading to expiration of bid validity period**

**Observation**

Article 35 of Law N° 031/2022 of 21/11/2022 governing public procurement states that the tender document determines the bid validity period. This period does not exceed one hundred and twenty (120) days from the day of bids opening, unless accepted by the bidder.

However, review of the procurement process for a tender with estimated cost of **Frw 10,000,000** revealed delay in conducting and completing the tender award process. The contracts were signed with delays ranging between **14** and **97** days beyond the bid validity period as described in the tender document. These delays resulted in exceeding the time frame originally specified for contract finalization. *See more details in the table below:*

Bidder	Estimated costs	Date of Bid validity period	Date of contract signature	Number of days taken
	Frw	A	B	C=(B-A)
<b>Tender for hiring Conference hall, accommodation and catering services</b>				
Nobleza Hotel Ltd	10,000,000	20-02-24	20-03-24	29
Dereva Hotel Rwamagana Ltd		20-02-24	20-03-24	29
CoprORIZ-Ntende		20-02-24	05-03-24	14
Chris Company Ltd		20-02-24	05-03-24	14
Lenima Ltd		20-02-24	05-03-24	14
Palast Rock Ltd		20-02-24	20-03-24	29
Faliba Company Ltd		20-02-24	05-03-24	14
Centre Saint- Paul Kigali Limited		20-02-24	27-05-24	97
Nice Garden Training Center Ltd		20-02-24	08-05-24	78

**Risk**

Delay in signing contracts may adversely affect the implementation of related activities. This may have a negative impact on the achievement of NEC objectives.

**Recommendation**

NEC management should ensure that the procurement processes are conducted and completed within the required period as stipulated in tender document. Any exception should be

documented and bid validity period should be extended.

**Management comment**

*The observation is noted. NEC management commits to implement the audit recommendation.*

**5.1.6. Delays in contract signature with successful bidders**

**Observation**

Article 167 paragraph 2 of the Ministerial Order N°001/23/10/TC of 10/10/2023 establishing regulations governing public procurement states that after notification and the expiration of the time provided for bidders to lodge a complaint, if any, an invitation to sign the contract is sent to the successful bidder with copy to unsuccessful bidders.

Contrary to the above requirement, the audit noted that NEC awarded seven (7) tenders amounting to **Frw 646,769,066** to various successful bidders. However, there were delays ranging between **13** and **194** days in signing the corresponding contracts. *See appendix 1 for more details.*

**Risk**

Delays in signing contracts may adversely affect the timely implementation of planned activities and impede achievement of intended objectives.

**Recommendation**

Going forward, NEC management should ensure that, after tender notification, the contracts are signed within a reasonable timeframe. This will help NEC to timely achieve the intended objectives.

**Management comment**

*The observation is noted. NEC Management will ensure that after the final notification of successful bidder, the contract is signed within a reasonable timeframe.*

**5.1.7. Delays to submit the performance security by the successful bidders**

**Observation**

Article 109 paragraph 6 of the Ministerial Order N°001/23/10/TC of 10/10/2023 establishing regulations governing public procurement states that for national tenders, the performance security is provided within 15 days from the submission date of the invitation letter to sign the contract.

However, the audit noted that three (3) successful bidders with the contracts totaling **Frw 531,513,684** delayed the submission of their performance security. The delays ranged between **5** and **31** days after receiving the notification of award. *See details in appendix 4.*

**Risk**

Late submission of the performance security can lead to challenges in holding the contractor accountable for the performance of the contract, which may result in substandard work, delays, or even contract abandonment. The delay could also raise concerns regarding the contractor's financial reliability or intent.

**Recommendation**

NEC management should ensure that the performance security is provided within 15 days from the submission date of the invitation letter to sign the contract.

**Management comment**

*NEC management shall ensure that the performance securities are provided by successful bidders within the period prescribed by the procurement law.*

## **5.2. REVIEW OF EXPENDITURE**

### **5.2.1. Delay to pay invoices submitted to NEC by contractors**

#### **Observation**

Article 144 of Law N° 031/2022 of 21/11/2022 governing public procurement states that the payment of any invoice to be paid must not exceed forty five (45) days from the day the successful bidder submits it together with all required supporting documents.

Contrary to this provision, the audit noted that NEC delayed to pay contractors invoices amounting to **Frw 709,915,365**. The delays ranged between **21** and **216** days. *See details in the appendix 3.*

#### **Risk**

Delay to settle invoices received from contractors may adversely affect the services rendered to NEC. This may also delay the implementation of NEC activities.

#### **Recommendation**

NEC management should closely work with MINECOFIN to ensure that invoices received are paid on time.

#### **Management comments**

*All mentioned payment invoices, related payment orders were prepared and sent to the National Treasury department within a period that was within few days. We will engage the National Treasury to ensure that invoices are paid within required time.*

## **5.3. REVIEW OF COMPLIANCE WITH TAX LAWS AND REGULATIONS**

### **5.3.1. Interest on late payment and penalties charged by RRA to NEC**

#### **Observation**

Review of various tax assessment and warning letters issued by Rwanda Revenue Authority (RRA) to NEC through e-tax revealed that NEC has to pay interest and penalties amounting to **Frw 2,213,262** for the the year under review and until the time of audit in February 2025. However, these penalties and interests were not paid nor recorded in the books of accounts. *See details in the table below:*

<b>Tax type</b>	<b>Tax paid</b>	<b>Assessed period</b>	<b>Penalties</b>	<b>Interest</b>	<b>Total</b>
	<b>Frw</b>		<b>Frw</b>	<b>Frw</b>	<b>Frw</b>
			<b>A</b>	<b>B</b>	<b>C=A+B</b>
VAT	7,127,923	Nov-21	342,671	51,401	394,072
VAT	9,327,835	Feb-22	1,039,971	140,746	1,180,717
VAT	3,936,203	Mar-22	331,435	26,924	358,359
VAT	21,404,793	May-22	47,934	7,190	55,124
<b>Sub total</b>					<b>1,988,272</b>
WHT	2,407,545	Dec-21	180,888	27,133	208,021

**NATIONAL ELECTORAL COMMISSION (NEC)**  
**COMPLIANCE AUDIT REPORT FOR THE YEAR ENDED 30 JUNE 2024**

<b>Tax type</b>	<b>Tax paid</b>	<b>Assessed period</b>	<b>Penalties</b>	<b>Interest</b>	<b>Total</b>
	<b>Frw</b>		<b>Frw</b>	<b>Frw</b>	<b>Frw</b>
			<b>A</b>	<b>B</b>	<b>C=A+B</b>
WHT	882,821	Feb-22	14,756	2,213	16,969
<i>Sub total</i>					<b>224,990</b>
<b>Grand Total</b>					<b>2,213,262</b>

It should further be noted that up to the time of current year audit in January 2025, NEC have not yet paid the tax due.

### **Risk**

The payment of interest and penalties would amount to wastage of NEC funds meant to implement its priority activities.

### **Recommendation**

NEC management should ensure that taxes are declared and paid on time to avoid any penalties or/and interest, which may lead to incurrence of wasteful expenditure.

### **Management comments**

*By considering E-Tax of RRA, tax amount declared and tax amount paid are equal. This means that no outstanding tax amount on which NEC Management would pay interest and penalties on. However, NEC management will work with RRA to clear the tax account.*

### **5.3.2. Weaknesses noted in the declaration and payment of VAT and WHT**

#### **Observations**

Review of Value Added Tax (VAT) and Withholding Tax/WTH (3% and 15%) in e-tax revealed the following weaknesses in declaration and payment of taxes:

- ***Failure to declare and pay value added tax***

Article 28 of Law N° 049/2023 of 05/09/2023 establishing value added tax states that the value added tax is declared after the end of a month or after a quarter of three months. Taxpayer must file a value added tax declaration in the periods relevant to his or her category, regardless of whether he or she made sales or not, whether he or she has to pay a tax or she is requesting a refund or even if the difference is zero.

Contrary to the above requirement, the audit noted cases of undeclared and unpaid VAT. Those taxes to be paid have status of “in progress” in e-tax. Therefore, the audit could not identify tax amount owed to RRA due failure to declare VAT. *See details in the table below:*

<b>Type of Tax</b>	<b>Months not declared and paid</b>	<b>Status E-tax</b>
Value Added Tax 18%	Jul-20	In Progress
Value Added Tax 18%	Jul-21	In Progress
Value Added Tax 18%	Jul-22	In Progress

- ***Failure to declare and pay withholding tax (WHT)***

Article 64 of Law N° 027/2022 of 20/10/2022 establishing taxes on income states that the person who withholds taxes is required to file a tax declaration and make payment in accordance with the procedures prescribed by the tax administration within a period of fifteen (15) days after the month in which the taxes were withheld.

Contrary to the above requirement, the audit noted cases of undeclared and unpaid withholding taxes (3% and 15%). Those taxes to be paid have status of “in progress” and “pending” in e-tax. Therefore, the audit could not identify the tax amount owed to RRA due to failure to declare VAT. ***Refer to appendix 4 for details.***

**Risk**

Failure to declare and pay taxes might attract the payment of penalties and interest charged by Rwanda Revenue Authority. Hence, this may result in wastage of NEC funds meant to implement its priority activities.

**Recommendation**

NEC management should ensure taxes are declared and paid on time to avoid unnecessary payment of penalties or/and interest being levied by RRA, which may lead to incurrence of wasteful expenditure.

**Management comments**

*NEC management used to declare and pay withholding taxes and VAT in periods when those taxes were withheld and did not declare zero when those taxes were not withheld. NEC management is committed to implement audit recommendation on withholding taxes and VAT by declaring zero when those taxes are not withheld.*



## **5.4. REVIEW OF COMPLIANCE WITH HUMAN RESOURCE PRACTICES**

### **5.4.1. Lack of controls for staff attendance**

#### **Observation**

Article 4 of Ministerial Order N°02/MIFOTRA/15 of 09/06/2015 determining weekly working hours in public service and modalities of their respect requires that every public institution shall have a modern IT based system to manage attendances of public servants. Non-respect of working hours shall constitute a disciplinary fault.

However, review of human resources management revealed that NEC did not devise and implement controls to track staff attendance. Therefore, staff's attendance was not monitored by NEC management.

#### **Risk**

The absence of controls for staff attendance implies that NEC does not adequately monitor its staff attendance and punctuality at the workplace. Hence, this may affect staff performance and the service delivery.

#### **Recommendation**

NEC management should ensure that controls to track staff attendance at the workplace are put in place and monitored.

#### **Management comment**

*NEC management shall identify and implement suitable IT related staff attendance control in next financial year.*

## **6. REALIZATION OF VALUE FOR MONEY IN UTILIZATION OF PUBLIC FUNDS**

### **6.1. REVIEW OF ASSETS MANAGEMENT**

#### **6.1.1. Lack of insurance policy for NEC building**

##### **Observation**

Chapter 14.2.2.3 (i) of Public financial management policies and procedures manual issued by MINECOFIN in July 2019 states that chief budget managers of public institutions and Directors General of public enterprises may, if deemed economical and based on a risk assessment, ensure movable assets whose value exceed Frw 1.5 million. The insurance should cover as a minimum the risk of loss against fire and theft.

Contrary to the above requirement, the audit noted that NEC recognized a building valued at **Frw 2,484,621,982** in its financial statements. However, this building was not covered by an insurance policy.

##### **Risk**

Failure to ensure the building exposes the Government to the risk of loss in case of disasters such as fire.

##### **Recommendation**

NEC management should take necessary steps to obtain an insurance policy for the building.

##### **Management comments**

- *NEC management relocated its head office in the new building at the year 2023-2024 end and was very busy with the preparation and conduct of parliamentary and presidential elections. We started the preparation of terms of reference of ensuring the building.*
- *NEC management is committed to publish the tender to obtain an insurance policy for the building.*

## **7. IMPLEMENTATION STATUS OF PREVIOUS AUDIT RECOMMENDATIONS**

### **7.1. UNRESOLVED PRIOR YEAR MATTERS**

#### **7.1.1. REVIEW OF HUMAN RESOURCES**

##### **7.1.1.1. Vacant positions in NEC organizational structure**

###### **Observation**

Article 5 of the Presidential Order N° 128/01 of 03/12/2020 relating to recruitment of public servants and induction programme states that recruitment of a public servant is carried out if the following requirements are fulfilled:

- The organizational structure of a public institution has been approved by the competent authority;
- The vacant job position has a job profile and description that have been approved by the competent authority;
- The job position to be occupied is vacant;
- The vacant job position is budgeted for.

Contrary to the above requirement, review of different documentations revealed that four (4) positions appearing on NEC's organizational structure were still vacant. *See more details in the table below:*

Positions	Required number of staff as per the organizational structure	Actual number of staff in place	Vacant positions
	A	B	C=A-B
Customer care officer	1	0	1
Pools of elections officers	5	3	2
Network and security administrator	1	0	1
<b>Total</b>	<b>7</b>	<b>3</b>	<b>4</b>

Management did not provide the recruitment plan for the vacant positions.

###### **Risk**

Failure to fill the vacant job positions could adversely affect the quality and timeliness of services provided to the general public. Thus, NEC may not achieve its envisaged targets within the required timeframe.

###### **Recommendation**

NEC management in collaboration should devise and implement the plan of filling the vacant positions.

###### **Management comment**

*NEC management is committed to recruit staff for all vacant positions before the year 2024-2025 ends.*

**NATIONAL ELECTORAL COMMISSION (NEC)**  
**COMPLIANCE AUDIT REPORT FOR THE YEAR ENDED 30 JUNE 2024**

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**7.2. STATUS OF IMPLEMENTATION OF PREVIOUS AUDIT RECOMMENDATIONS**

**Observation**

Article 80 of Organic Law N° 002/2022 OL of 12/12/2022 on Public Finance Management, the Chief Budget Manager shall be responsible for implementing the recommendations of the Auditor General of State Finances aimed at improving the effective management and use of public funds and property.

Contrary to this provision, an assessment of the status on the implementation of previous audit recommendations revealed that **43%** of the audit recommendations made in the previous audit were implemented and **57%** are yet to be implemented. *See the summary in the table below:*

Description	Number
1. Total number of findings raised in the previous audit report (A)	8
2. Total number of recommendations not applicable during current year (B)	0
3. Number of recommendations beyond management control (C)	1
4. Total number of recommendations applicable at the time of current audit (A-B-C)	7
5. Number of recommendations that have been fully implemented as at time of current audit	3
6. Number or recommendations that have been partially implemented as at time of current audit	0
7. Number of recommendations not implemented as at time of current audit	4
8. Percentage of previous recommendations fully implemented $[\text{no.5}/(\text{no.4})]*100$	43%
9. Percentage of previous recommendations partially implemented $[\text{no.6}/(\text{no.4})]*100$	0%
10. Percentage of previous recommendations not implemented as at time of current audit $[\text{no.7}/(\text{no.4})]*100$	57%

Detailed status on implementation of prior year audit recommendations is provided in *appendix 5*.

**Risk**

Non-implementation of some of the previous audit recommendations results in persistence weaknesses in internal control systems and management of public funds. Therefore, the desired improvements may not be realized.

**Recommendation**

NEC management should ensure that proper action plan for implementation of current and prior audit recommendations is put in place and followed up to ensure full implementation of audit recommendations.

**Management comment**

*Proper follow up will be made to ensure that all the recommendations are be implemented.*

## **APPENDICES**

**NATIONAL ELECTORAL COMMISSION (NEC)**  
**COMPLIANCE AUDIT REPORT FOR THE YEAR ENDED 30 JUNE 2024**

**Appendix 1: Delays in signature contracts with the successful bidders**

No	Tender number	Title of tender	Successful Bidder	Contract amount	Notification date	Period of complaint	Expected date of signing contract	Date of contract signature	Delays in days
				Frw	A	B	C=B+A	D	E=(D-C)
1	000001/G/NCB/2023/2024/NEC	Supply of office stationaries	Lydda Business Company Ltd	261,850	09-01-24	7	16-01-24	20-03-24	64
2	000003/C/SS/2023/2024/NEC	Maintenance and support of software management system	Tigersoft Ltd	29,800,000	22-04-24	7	29-04-24	12-05-24	13
3	000003/G/NCB/2023/2024/NEC	Tender for supply of Ballot box and seals	Phizer Office Care Electronics Ltd	387,726,284	09-01-24	7	16-01-24	15-02-24	30
4	000003/G/SS/2023/2024/NEC	Printing and supply of ballot papers and tally sheets	Rwanda Printery Company Ltd	12,447	22-05-24	7	29-05-24	14-07-24	46
5	000004/G/NCB/2023/2024/NEC	Supply of Indelible ink	Rwanda Nitrogen Ltd	113,987,400	29-12-23	7	05-01-24	07-03-24	62
6	000005/G/NCB/2023/2024/NEC	Supply of electoral materials	Joint Venture of NEGOCIOS Ltd And AFFARI Ltd	86,278,327	29-12-23	7	05-01-24	05-03-24	60
7	000001/NC/NCB/2023/2024/NEC	Conference hall, accommodation and catering services	Centre Saint Vincent Pallotti Ltd	1,087,470	08-11-23	7	15-11-23	14-12-23	29
			Infinity Hotel Ltd	1,153,332	08-11-23	7	15-11-23	28-12-23	43
			Nobleza Hotel Ltd	2,101,996	08-11-23	7	15-11-23	20-03-24	126



**NATIONAL ELECTORAL COMMISSION (NEC)**  
**COMPLIANCE AUDIT REPORT FOR THE YEAR ENDED 30 JUNE 2024**

No	Tender number	Title of tender	Successful Bidder	Contract amount	Notification date	Period of complaint	Expected date of signing contract	Date of contract signature	Delays in days
				Frw	A	B	C=B+A	D	E=(D-C)
			Dereva Hotel Rwamagana Ltd	1,674,517	08-11-23	7	15-11-23	20-03-24	126
			Ubwuzu Ltd	728,001	08-11-23	7	15-11-23	02-02-24	79
			Galileo Hotel Stadium Ltd	1,148,376	08-11-23	7	15-11-23	02-02-24	79
			Hotel Saint-Andre Kabgayi Ltd	1,387,200	08-11-23	7	15-11-23	02-02-24	79
			Livalana Hotel Ltd	1,838,200	08-11-23	7	15-11-23	02-02-24	79
			Centre Pastoral Notre Dame De Fatima Ltd	1,205,301	08-11-23	7	15-11-23	02-02-24	79
			Silent Hill (R) Ltd	1,249,696	08-11-23	7	15-11-23	02-02-24	79
			Ibigabiro Hotel Ltd	1,245,490	08-11-23	7	15-11-23	02-02-24	79
			Hotel Hilltop and Country Club Ltd	1,685,276	08-11-23	7	15-11-23	02-02-24	79
			CoprORIZ-Ntende	981,524	08-11-23	7	15-11-23	05-03-24	111

**NATIONAL ELECTORAL COMMISSION (NEC)**  
**COMPLIANCE AUDIT REPORT FOR THE YEAR ENDED 30 JUNE 2024**

No	Tender number	Title of tender	Successful Bidder	Contract amount	Notification date	Period of complaint	Expected date of signing contract	Date of contract signature	Delays in days
				Frw	A	B	C=B+A	D	E=(D-C)
			Future Promotion Company (Fpc) Ltd	673,190	08-11-23	7	15-11-23	15-02-24	92
			Chris Company Ltd	1,985,940	08-11-23	7	15-11-23	05-03-24	111
			Lenima Ltd	2,175,271	08-11-23	7	15-11-23	05-03-24	111
			Palast Rock Ltd	1,204,695	08-11-23	7	15-11-23	20-03-24	126
			Faliba Company Ltd	1,612,327	08-11-23	7	15-11-23	05-03-24	111
			Centre Saint- Paul Kigali Limited	1,757,196	08-11-23	7	15-11-23	27-05-24	194
			Nice Garden Training Center Ltd	1,807,760	08-11-23	7	15-11-23	08-05-24	175
	<b>Total</b>			<b>646,769,066</b>					

**NATIONAL ELECTORAL COMMISSION (NEC)**  
**COMPLIANCE AUDIT REPORT FOR THE YEAR ENDED 30 JUNE 2024**

**Appendix 2: Delay to submit the performance security by the successful bidders**

Tender reference number	Title for tender	Successful bidder	Total contract amount	Notification date	Expected date of contract signature	Submission of performance security date	Delay (days)
			<b>Frw</b>	<b>(A)</b>	<b>(B=A+15)</b>	<b>(C)</b>	<b>(D=C-B)</b>
000003/G/NCB/2023/2024/NEC	Tender for supply of Ballot box and seals	Phizer office care Electronics Ltd	387,726,284	09-01-24	24-01-24	06-02-24	13
000004/G/NCB/2023/2024/NEC	Supply of Indelible ink	Rwanda Nitrogen Ltd	113,987,400	29-12-23	13-01-24	13-02-24	31
000003/C/SS/2023/2024/NEC	Maintenance and support of software management system	Tigersoft Ltd	29,800,000	22-04-24	07-05-24	12-05-24	5
<b>Total</b>			<b>531,513,684</b>				

**Appendix 3: Delays to pay invoices submitted to NEC**

S/N	Date	Description	Name of Contractor	Reference	Amount (Frw)	Date of invoice reception	Expected date of payment	Actual date of payment	Delay
						<b>A</b>	<b>B=A+45days</b>	<b>C</b>	<b>D=C-B</b>
1	19-04-24	Supply of Electoral Materials/stationeries	Negocios ltd	GRN2301000000/0034 1/24	86,278,327	16-Apr-24	31-May-24	03-Jul-24	33
2	15-05-24	Supply of Ballot box and Seals	Phizer Office Care Electronics	GRN2301000000/0042 9/24	387,726,284	29-Apr-24	13-Jun-24	02-Oct-24	111
3	14-02-24	Printing cost ,Training of KMP and special groups on Presidential and Parliamentary election 2024	IVAX	GRN2301000000/0026 5/24	73,402,032	05-Feb-24	21-Mar-24	11-Apr-24	21
4	14-02-24	Printing cost ,Training of Volunteers on	IVAX	GRN2301000000/0026 6/24	48,347,024	05-Feb-24	21-Mar-24	11-Apr-24	21

**NATIONAL ELECTORAL COMMISSION (NEC)**  
**COMPLIANCE AUDIT REPORT FOR THE YEAR ENDED 30 JUNE 2024**

S/N	Date	Description	Name of Contractor	Reference	Amount (Frw)	Date of invoice reception	Expected date of payment	Actual date of payment	Delay
						<b>A</b>	<b>B=A+45days</b>	<b>C</b>	<b>D=C-B</b>
		Presidential and Parliamentary election 2024							
5	19-03-24	Printing cost	IVAX	GRN2301000000/00313/24	46,710,384	06-Mar-24	20-Apr-24	29-May-24	39
6	19-03-24	Printing cost	IVAX	GRN2301000000/00314/24	28,381,500	20-Mar-24	04-May-24	29-May-24	25
7	09-04-24	Printing of training manuals	IVAX	GRN2301000000/00338/24	25,821,600	20-Mar-24	04-May-24	29-May-24	25
8	09-04-24	Beverages for trainees	KNMG COOPERATION LTD	GRN2301000000/00339/24	13,248,214	21-Mar-24	05-May-24	29-May-24	24
<b>Total</b>					<b>709,915,365</b>				

**NATIONAL ELECTORAL COMMISSION (NEC)**  
**COMPLIANCE AUDIT REPORT FOR THE YEAR ENDED 30 JUNE 2024**

**Appendix 4: Withholding taxes (3% and 5%) not declared and paid**

Type of Tax	Months not declared and paid	Status E-tax
Withholding tax 3%	May-18	In progress
Withholding tax 3%	Jul-18	In progress
Withholding tax 3%	Sep-18	In progress
Withholding tax 3%	Nov-18	In progress
Withholding tax 3%	Jan-19	In progress
Withholding tax 3%	Mar-19	In progress
Withholding tax 3%	Apr-19	In progress
Withholding tax 3%	May-19	In progress
Withholding tax 3%	Aug-19	In progress
Withholding tax 3%	Nov-19	Pending
Withholding tax 3%	Dec-19	Pending
Withholding tax 3%	Jan-20	Pending
Withholding tax 3%	Feb-20	Pending
Withholding tax 3%	Mar-20	Pending
Withholding tax 3%	Jun-20	In progress
Withholding tax 15%	Jul-20	In progress
Withholding tax 3%	Jul-20	Pending
Withholding tax 3%	Jan-21	Pending
Withholding tax 3%	Feb-21	Pending
Withholding tax 3%	Mar-21	Pending
Withholding tax 3%	Apr-21	Pending
Withholding tax 3%	May-21	Pending
Withholding tax 3%	Jun-21	Pending
Withholding tax 3%	Jul-21	Pending
Withholding tax 3%	Jan-22	Pending
Withholding tax 3%	Feb-22	Pending
Withholding tax 3%	Mar-22	In progress
Withholding tax 3%	Apr-22	Pending
Withholding tax 3%	May-22	Pending
Withholding tax 3%	Jul-22	Pending
Withholding tax 3%	Aug-22	Pending
Withholding tax 3%	Sep-22	Pending
Withholding tax 3%	Jan-23	Pending
Withholding tax 3%	Feb-23	Pending
Withholding tax 3%	Mar-23	Pending
Withholding tax 3%	Apr-23	Pending
Withholding tax 3%	May-23	Pending
Withholding tax 3%	Jun-23	Pending
Withholding tax 3%	Jul-23	Pending
Withholding tax 3%	Aug-23	Pending
Withholding tax 3%	Jan-24	Pending
Withholding tax 3%	Feb-24	Pending
Withholding tax 3%	Mar-24	Pending
Withholding tax 3%	Apr-24	Pending
Withholding tax 3%	May-24	Pending
Withholding tax 3%	Jun-24	Pending
Withholding tax 3%	Jul-24	Pending

**NATIONAL ELECTORAL COMMISSION (NEC)**  
**COMPLIANCE AUDIT REPORT FOR THE YEAR ENDED 30 JUNE 2024**

**Appendix 5: Implementation status for prior year's audit recommendations**

No.	Finding	Recommendation implemented	Recommendation not implemented beyond management control
	<b>COMPLIANCE AUDIT REPORT</b> <b>REVIEW OF COMPLIANCE WITH PROCUREMENT PROCEDURES IN INCURRING EXPENDITURE</b>		
1.	<p><b>Failure to include estimated quantities per year in the tender documents for tender awarded under framework contracts</b></p> <p>Review two (2) tenders awarded by NEC and with estimated budgets of <b>Frw 34,168,000</b> revealed that rough estimates of annual quantities comprising number of materials needed were not included in the published tender documents. The estimate of annual quantities is the basis of cost to be submitted by the bidder. Accordingly, management evaluated the submitted bids based on the unit price per one item.</p> <p><b>Recommendation</b></p> <p>NEC management should develop an estimate of needed quantities based on consumption patterns in previous periods. The quantity should be the basis in preparation and setting estimated quantity to be included in the tender document which is published and evaluation should be based upon it.</p>	<p style="text-align: center;">√</p> <p><i>Similar case was noted during the current year under audit. Refer to section 5.1.1 of this report.</i></p>	
2.	<p><b>Long delays in tendering process resulting into expiration of bid validity period</b></p> <p>Review of tendering process for a tender with estimated costs of <b>Frw 6,000,000</b> revealed long delay in conducting and completing the tender award process. The contract was signed with 13 days exceeding the bid validity period as described in the tender document.</p> <p><b>Recommendation</b></p> <p>NEC management should ensure that the tendering processes are conducted and completed within the required period as stipulated in tender document. In case, there is the technical evaluation for tenders to be highly complex or technical in nature, bid validity period should be extended.</p>	<p style="text-align: center;">√</p> <p><i>Similar case was noted during the current year under audit. Refer to section 5.1.5 of this report.</i></p>	



**NATIONAL ELECTORAL COMMISSION (NEC)**  
**COMPLIANCE AUDIT REPORT FOR THE YEAR ENDED 30 JUNE 2024**

No.	Finding	Recommendation implemented	Recommendation not implemented beyond management control
3.	<p><b>Delays in contract signature with successful bidders</b></p> <p>It was noted that NEC awarded six (6) tenders to various successful bidders. However, the contracts delayed to be signed. The delays noted were ranging between <b>29</b> and <b>64</b> days to sign the contract.</p> <p><b>Recommendation</b></p> <p>Going forward, NEC management should ensure that, after tender notification, the contracts are signed within a reasonable timeframe. This will help NEC to timely achieve the intended objective.</p>	<p>√</p> <p><i>Similar case was noted during the current year under audit. Refer to section 5.1.6 of this report.</i></p>	
4.	<p><b>Revision of procurement plan exceeding revision frequency allowed by the procurement regulations</b></p> <p>It was noted that the procurement plan prepared by National Electoral Commission (NEC) for the year ended 30 June 2023 was revised four (3) times, that is, two (2) time more than allowed number of revisions:</p> <p><b>Recommendation</b></p> <p>NEC management should strengthen the planning of activities and coordination of their implementation. In addition, management should ensure that the procurement plan is well prepared and a revised plan should reflect the planned tenders, but not exceeding the number allowed by the procurement laws and regulations in force.</p>	<p>√</p> <p><i>Similar case was noted during the current year under audit. Refer to section 5.1.3 of this report.</i></p>	
	<p><b>REVIEW OF HUMAN RESOURCE PRACTICES</b></p>		
5.	<p><b>Vacant positions in NEC organizational structure</b></p> <p>Review of different documentations revealed that there are still vacant positions appearing on NEC's organizational structure. Management did not provide the recruitment plan of the vacant posts.</p>		<p>√</p> <p><i>This is beyond management control because NEC is waiting for new organizational structure to be able make recruitment.</i></p>

**NATIONAL ELECTORAL COMMISSION (NEC)**  
**COMPLIANCE AUDIT REPORT FOR THE YEAR ENDED 30 JUNE 2024**

No.	Finding	Recommendation implemented	not	Recommendation management control beyond
	<p><b>Recommendation</b></p> <p>NEC management in collaboration with department in charge should devise a plan of filling the vacant positions. The implementation of this plan should be monitored on a regular basis.</p>			
	<b>Total: 5</b>	<b>4</b>		<b>1</b>