



THE 17 SECOND AFRICA HIGHER EDUCATION CENTRES
OF EXCELLENCE FOR DEVELOPMENT IMPACT
(ACE-IMPACT) PROJECTS

FINAL PROCUREMENT AUDIT REPORT



AFRICA CENTRE OF EXCELLENCE FOR
MYCOTOXIN AND FOOD SAFETY
(ACEMFS)

FEDERAL UNIVERSITY OF TECHNOLOGY
MINNA, NIGER STATE

SUBMITTED BY

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**ABBREVIATIONS AND ACRONYMS**

ACE	Africa Centre of Excellence.
ACE - IMPACT	Africa Centre of Excellence for Development Impact.
ACE-MFS	Africa Centre of Excellence for Mycotoxin and Food Safety
CL	Centre Leader.
CQS	Consultant Qualification Selection.
DC	Direct contract.
FGN	Federal Government of Nigeria.
FME	Federal Ministry of Education.
FUTM	Federal University of Technology, Minna.
GPN	General Procurement Notice.
IC	Individual Consultant.
ICB	International Competitive Bidding.
IDA	International Development Association.
IS	International Shopping.
LCS	Least Cost Selection.
LIB	Limited International Bidding.
M&E	Monitoring and Evaluation.
NAPCU	National ACE Project Coordination Unit.
NCB	National Competitive Bidding.
NGN	Nigerian Naira.
NPM	National Procurement Manual.
NS	National Shopping.
NUC	National Universities Commission.
NUS	National University System.
PAD	Project Appraisal Document.
PIU	Project Implementation Unit.
PM	Procurement Manual
PPA	Public Procurement Act
QCBS	Quality and Cost Based Selection
RFP	Request for Proposal
SBD	Standard Bidding Document
SPN	Specific Procurement Notice
SSS	Single Source Selection
STEM	Science, Technology, Engineering and Mathematics.
TA	Technical Assistance
TOR	Terms of Reference
UNIBEN	University of Benin.
USD	United States Dollar
VFM	Value for Money
WB	World Bank



SECTION 1 - EXECUTIVE SUMMARY

1.1 General

Cosset Consultants was appointed by the National Universities Commission as Procurement auditors to review the procurement activities of the Africa Centre of Excellence for Mycotoxins and Food Safety (ACEMFS), The Federal University of Technology, Minna is one of the 17 Second Africa Higher Education Centres of Excellence for Development Impact (ACE-IMPACT) Projects.

1.2 Aim

The primary aim and objective of this Procurement Process Audit is to review the procurement, contracting and implementation processes and determine the extent to which laws guiding the procurement activities are complied with; and confirm their consistency with the ACE-Impact institutional guidelines and the World Bank general guiding principles. This audit also helps to identify non-compliances and deficiencies in the procurement activities and proffer appropriate corrective measures

1.3 Methodology and Review Procedure

1.3.1 Methodology

The methodology and approach adopted for this post review are in three phases: (i) Inception activities (ii) Field works/activities (iii) Preparation and presentation of audit reports.

Generally, these phases included the determination of scope of assignment and selection of contracts to review. The study and evaluation of the Project/Contract files and other documents. Interactive meetings with the procurement staff. Data collection and analysis; physical site inspections; and the preparation of inception, draft and final procurement audit reports.

Data collection at the ACEMFS was carried out with the use of checklists. Appendix II.



1.3.2 Review Procedure

The audit procurement procedure used at ACEMFS is based on the institutional guidelines and it also considered the levels of compliances with the guidelines and the achievement of the Bank's procurement principles.

However, the procurement process activities of ACEMFS are being implemented in consideration of section 15(1)a & b of the PPA 2007 Act as amended.

1.4 Contract Packages

- i. ACE-MFS has a total contract size of six (6) items in 2023. This is made up of six (6) goods items as shown in the inventory of sampled and reviewed contracts. Appendix 1.
- ii. The appropriate procurement methods to use for every contract based on the threshold were also stated; alongside the methods used by the Centre. Appendix 1.

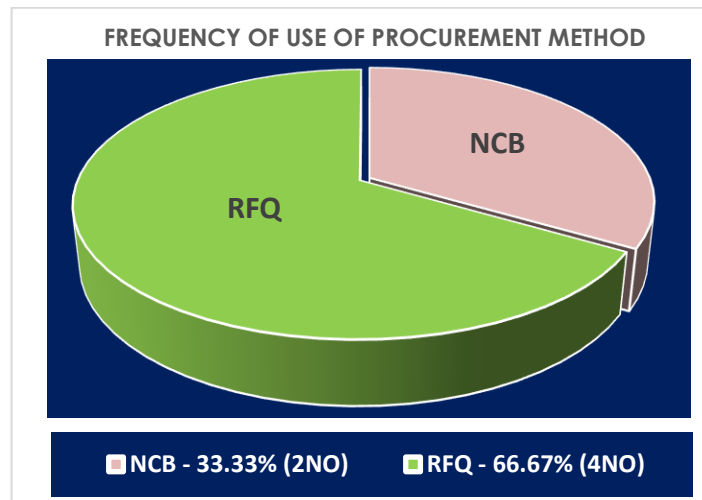
Table 1

VALUES OF PROCUREMENT METHODS AND TYPES (AMOUNT/%)						
No	METHOD			TYPE		
	Method	Total Method Procured (N)	% of Procured Method	Type	Total Type Procured (N)	% of Procured Type
1	NCB	98,579,574.20	63.27	GOODS	155,799,300.70	100.00
2	RFQ	57,219,734.50	36.73	WORKS	0.00	0.00
3	DC	0.00	0.00	SERVICES	0.00	0.00
4	TOTAL	N155,799,300.70	100%		N155,799,300.70	100%

1.4.1 General Procurement Methods

The Request for Quotation (RFQ), that has 66.67% representation with four (4) items. The National Competitive Bidding (NCB) was used two (2) and it is about 3.33% of the procurement as shown on table Figure 1 below. Table 1 above shows the values of the procurement methods.

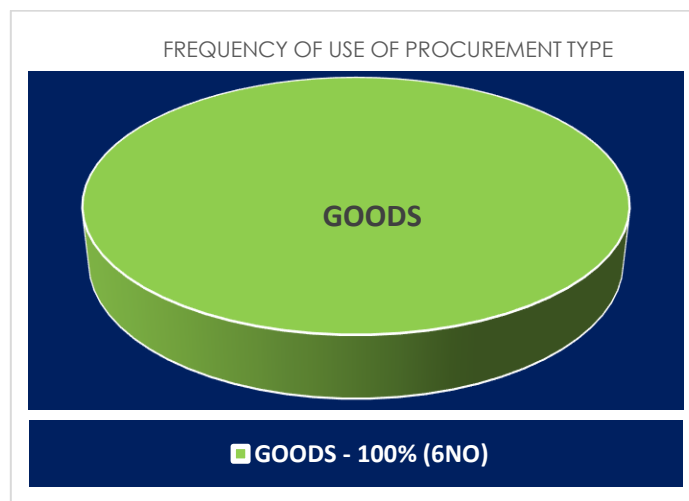
Figure 1



1.4.2 General Procurement Types

The six (6) procurement were all 100% goods. figure 2. Table 1 above shows the values of the procurement types.

Figure 2



1.4.3 Sample Size

The audit sample size of 66.67% was determined by random sampling of the procured contracts. The selection considered the various procurement methods used, as well as the procurement types. Tables 3 & 4



TABLE 3 – FORM 3 - SELECTION OF REVIEW SAMPLES

	CONTRACTS	Goods	Works	Services	Total
		Post Review	Post Review	Post Review	Post Review
	Reviewed	4	0	0	4
		out of	out of	out of	out of
	Population	6	0	0	6

TABLE 4 – FORM 3 - SELECTION OF REVIEW SAMPLES

	CONTRACTS	RFQ	NCB	DC	Total
		Post Review	Post Review	Post Review	Post Review
	Reviewed	2	2	0	4
		out of	out of	out of	out of
	Population	4	2	0	6

Table 2

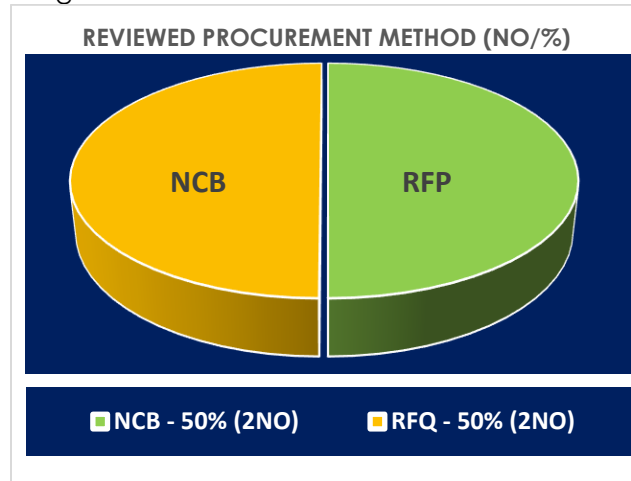
PROCURED/SAMPLE VALUES OF METHODS AND TYPES (AMOUNT/%)								
No	METHOD				TYPE			
	Method	Total Method Procured (N)	Reviewed Sample Method (N)	Review Sample (%)	Type	Total Type Procured (N)	Reviewed Sample Type (N)	Review Sample (%)
1	NCB	98,579,574.20	98,579,574.20	71.63	GOODS	155,799,300.70	137,623,595.70	100.00
2	RFQ	57,219,734.50	39,044,021.50	28.37	WORKS	0.00	0.00	0.00
3	DC	0.00	0.00	0	SERVICES	0.00	0.00	0.00
4	TOTAL	N155,799,300.70	155,799,300.70	100.00%		N155,799,300.70	137,623,595.70	100.00%

NOTE: REVIEW SAMPLES PERCENTAGES ARE THOSE OF REVIEWED CONTRACTS

1.4.3.1 Sample Method

The sample size of 66.67% is made up of four (4) contracts. Two (2) were procured using NCB process and it make up 50% of sampled contracts. The other two (2) contracts were procured through RFP and that also represent 50% of the sample size as in figure 3. Table 2 above shows the values of the sample methods.

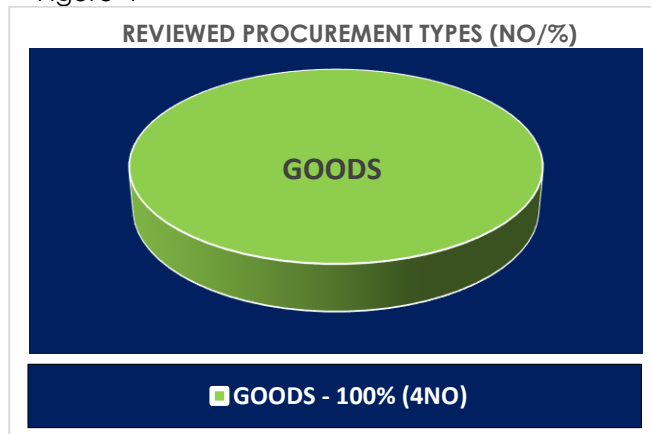
Figure 3



1.4.3.2 Sample Type

Only goods contract type was used by ACEMFS in her 2023 procurement. The four (4) contracts are 100% of the sample type. Figure 4. Table 2 above shows the values of the sample types.

Figure 4



1.5 Findings

1. The Public Procurement Act (PPA) 2007 as amended was used by the Centre of Excellence for Mycotoxin and Food Safety (ACE-MFS) in the 2023 procurement activities.
2. The contracts procured are in the approved 2023 procurement plan. (Appendix v).



3. Six (6) procured contracts were presented as having been carried out by the Centre from January 1, 2023 to December 31, 2023.
4. The procurement staff have their primary assignment domiciled with the University's central department. They are well qualified for the procurement duties at the Centre.
5. All Contracts awarded were approved by the University's appropriate approval authority. The analysis and evaluation of tenders were substantial.
6. The supply of procurement documents and information was seamless. The documents were substantially well stored and easily retrieved.
7. Standard Bidding Documents (SBD) were used for the procurements.
8. Checks for prices competitiveness returned positive results.
9. Some payments were not made on time. An instance of such delayed payment was the Supply and Installation of Laboratory Equipment – ACEMFS/NCB/2023/1, where invoice was submitted on July 31, 2023 but payment was made after 137 days on December 15, 2023.
10. Withholding Taxes (WHT) and Value Added Taxes (VAT) were seen to have been deducted but remittance to the relevant tax authorities could not be ascertained.
11. There was no evidence that the unsuccessful bidders were debriefed.

1.6 Exit meeting

An exit meeting was held where communications on the preliminary findings were discussed with the Centre staff. This presented opportunities for the Centre to clarify issues raised, with explanations on the identified concerns. Some issues were resolved through explanations; with mutual



agreements reached on the disputed areas. The exit meeting data table is as in the attached appendix IV.

1.7 Infractions

There were infractions identified from the reviewed documents of the ACEMFS 2023 procurements activities. Queries on the identified minor infractions were satisfactorily responded to by the Centre during the exit meeting. The explanations by ACEMFS were satisfactory on the identified issues and so, there were no significant infractions.

1.8 Procurement Process and Activities Assessment

The team considered the performance of the general procurement processes and activities to determine the level of exposure to perceived infractions and inconsistencies. The procurement activities were categorized into low, medium and high risks with percentages ranges of 0-39.99%, 40-59.99% and 60-100% respectively. Analysis of the specific contracts identified issues were carried out through the assessment matrix as shown with appendix iii, before the level of risks were finally determined and stated.

The performances of the procurement processes were put to test and categorized as “Poor” at a range of 0 - 49.99%; “Fair” at 50 – 69.99% and “Good” at 70 – 100%.

Overall, the **ACEMFS** is adjudged to have achieved an aggregate **“MEDIUM”** procurement risk grading and a **“FAIR”** procurement efficiency/performance rating.

1.9 Rating and Classification

The audit review opinion is classified and rated as shown on table 5 below

Table 5:

S/NO	GRADING (%)	CLASS	OPINION
1	75 - 100	Good	Satisfactory
2	50 – 74.99	Fair	Need Improvement
3	0 – 49.99	Poor	Unsatisfactory



1.10 Audit Opinion

The procurement activities of ACE-Impact projects, the ACE-MFS, Federal University of Technology, Minna **NEED IMPROVEMENT**. The opinion is based on consideration of compliances to the guidelines, the Public Procurement Act 2007 and the WB general procurement principles; where strongly required as shown in table 6. ACE-MFS is considered to have achieved sixty-five percentage (**65%**) mark.

Table 6

S/NO	ACTIVITY	BASIS	COMPLIANT RATE
1	Preparation of Procurement Plan	Based on WB Guideline	Good
2	Advertisements	Based on Institutional guideline and the PPA requirements	Fair
3	Procurement Method	Based on Institutional guideline and the PPA requirements.	Good
4	Bidding Processes	Based on Institutional guideline and the PPA requirements.	Fair
5	Bid Evaluation & Reporting	Adherence to criteria	Fair
6	Contract Award	Meeting awards requirements	Good
7	Documentations	Quality, filing, ease of retrieval and assessment	Good
8	Competition and Equal opportunity	Based on WB Guideline	Good
9	Value for money (VFM)	Based on the PPA 2007 and WB requirements	Poor
10	Transparency	Based on WB Guideline	Fair
11	Economy	Based on Institutional guideline and the PPA 2007 and WB requirements.	Fair
12	Efficiency	Based on the PPA 2007 and WB requirements.	Fair
13	Contract Implementation, Monitoring and Evaluation	Based on Institutional guideline and the PPA requirements	Fair



1.11 Recommendations

1. A good procurement practice ensures that payments are not delayed. A situation where payment was made 137 days after invoice was submitted should not be accepted and whatever caused it must be avoided.
2. Procurement processes must be documented properly with timeline for every activity/process. For instance, the RFQs issued to the bidders were not sighted. The Centre's claim that they were sent through e-mail was not enough.
4. It is advised that unsuccessful bidders should always be debriefed; even when they do not request that. This creates more awareness to the bidder about his lapses and would help to create healthier procurement environment through improved levels of competition.
5. Procurement training is very important considering the role procurement plays in the economy of a nation or organization. Continuous procurement training for staff of the Centre will improve the qualities of deliveries at every stage of the programme.

QS. Okoye Ifeanacho N
(Team Leader)

May 5, 2024



SECTION 2 – INTRODUCTION

2.1 BACKGROUND

Due to the need to promote regional specialization amongst Universities in the West and Central Africa sub-region within disciplines that address particular common regional challenges, the Africa Center of Excellence (ACE) Project aims at strengthening the capacities of these Universities to enable them deliver high quality training and applied research.

1. Africa Centre of Excellence (ACE 1) Project

The Africa Centre of Excellence (ACE 1) project was instituted in 2013 by the Government of Nigerian, Ghana, Benin Republic, Togo, Burkina Faso, Cameroun and Senegal with support from the World Bank.

The Federal Government of Nigeria (FGN) entered into a credit agreement (Credit Number 5415-NG) after securing US\$70.0 million with the International Development Agency (IDA) of the World Bank (WB) to finance the ACEs project in 10 Nigerian Universities.

2. The Second Africa Higher Education Centres of Excellence for Development Impact (ACE- Impact) Project

The Second Africa Higher Education Centres of Excellence for Development Impact (ACE- Impact) Projects resulted from the successes achieved with the ACE 1. ACE-Impact project has 43 Centres in the Africa sub-region, with 17 of them being run by Nigeria Universities.

ACE-Impact project (Credit Number 6510-NG) was designed to inject \$115 million to the Nigeria University System (NUS).



2.2. THE AFRICA CENTER OF EXCELLENCE FOR MYCOTOXIN AND FOOD SAFETY, (ACE-MFS,) FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA.

ACE-MFS's goal is "to be a global food safety training and research authority in order to realize sustainable and secure health for humanity".

The Centre's noted that "the creation of the Africa Center of Excellence for Mycotoxin and Food Safety will create learning opportunities and research results to address Africa's shortage of expertise and applicable solutions to ensure a safe, controlled and sufficient food supply that will support economic growth and public health".

2.3 NATIONAL UNIVERSITIES COMMISSION (NUC)

The **National Universities Commission (NUC)** of Nigeria is a parastatal under the Federal Ministry of Education (FME). It was established in 1962 as an advisory agency in the Cabinet Office and became a statutory body in 1974. NUC is a regulatory agency acting as a catalyst for positive change and innovation for the delivery of quality University education in Nigeria.

The **NUC** aims to: achieve a stable and crisis-free University System; upgrade and maintain physical facilities in the Nigerian University System for delivery of quality university education and match university graduate output with national manpower needs; work with Nigerian Universities to achieve full accreditation status for at least 80% of the academic programmes; foster partnership between the Nigerian University System and the private sector.

The National Coordination of the ACE-Impact projects is domiciled at the National Universities Commission (NUC). It is responsible for the National Project facilitation, training, and supervision in fiduciary aspects as well as national Monitoring and Evaluation (M&E) and minor Technical Assistance (TA) in Nigeria.



2.4 WORLD BANK PROCUREMENT GUIDELINE

The WB guideline has set rules guiding the procurement processes to be followed for procurement of good, works, consulting and non-consulting services being financed with loans from the WB. It covers the consideration of the WB core procurement principles in every contract.

Notwithstanding the established procurement guidelines, the FG/NUC and the WB have agreed to allow the ACE-Impact Centres to use the various institutions guidelines for the implementation of the projects.

2.5 PUBLIC PROCUREMENT ACT (PPA) 2007

The Public Procurement Act 2007 as amended guides all procurement activities of the Ministries Departments and Agencies (MDAs) in Nigeria. The PPA 2007 is regulated by the Bureau of Public Procurement (BPP). One of BPP's functions is to regulate and ensure the reduction of infractions, weaknesses and non-compliances aimed at reducing corruption in public procurement. It also aims to ensure value for money, economy, transparency, competition, fairness, integrity and accountability in public procurement activities; improved professionalism and enhanced service delivery.

The PPA Act 2007 as amended provides the basic framework for the award and execution of contracts in Nigeria and promotes freedom of information that mandates all unclassified procurement records to be made available to appropriate public for inspection.

2.6 PROCUREMENT PROCESS AUDIT OF ACE-IMPACT PROJECTS

The purpose of the Procurement Audit of ACE-Impact is to study, verify, interpret, and critically analyze all data, documents and Procurement statement collected/received and form true, fair and independent opinion on the Procurement Statements of the Procurement operation of ACE (Nigeria) for the period under review and to report findings to the National Universities Commission (NUC).



2.7 OBJECTIVES OF THE ACE-IMPACT PROJECT PROCUREMENT PROCESS AUDIT

This Procurement Audit is to identify and report on negligence in procurement management operations and decisions. It is also structured to bring to light all fraudulent acts, weaknesses, deficiencies and non-compliances that negatively affect procurement activities and recommend deterrents and corrective actions to ensure improved processes.

The Procurement audit gave objective assessments of the procedures specified in the Credit Agreement and determine the levels of compliances with institutional guidelines with respect to the considerations of the World Bank procurement guiding principles.

2.8 ENGAGEMENT OF COSSET CONSULTANTS

The NUC engaged Cosset Consultants to carry out post review of procurement activities of the 17 ACE-Impact Centres in fourteen (14) Nigeria Universities, including the ACE-MFS, Federal University of Technology, Minna, Niger State, Nigeria.

2.9 METHODOLOGY

1. The methodology adopted for this assignment is generally concerned with investigations, inquiry, assertions, reasoning and research. The approach is objective, verifiable, and quantifiable. Interactions and interviews were held with officers of ACE-MFS that were involved in the various stages of the procurement process/activities. The opinions and clarifications from the ACE-MFS staff were considered and addressed in the report.

2. Contract data forms were used to collect the information that were analyzed. The contents of the form include information on general contracts, procurements and contracting, costs, time, contract administration, disbursement and deliverables. The documents made available to the consultant from which the data were collected include:

- (i) Procurement Plan, (ii) Solicitation documents used before award.
- (iii) Contract files, (iv) Payment Vouchers.



3. Visits to selected project site were undertaken to determine the quality of materials and labour deployed to the works by the contractor. It also helps to determine the level of supervision from the ACE-MFS procurement staff.
4. This data analyzed enabled the determination of the following critical success factors;
 - 1) compliances with the provisions of the World Bank Procurement Guidelines.
 - 2) Compliances with the provisions of the Public Procurement Act 2007 (examine the Management Control Framework in place to monitor procurement and contracting activities within ACE-MFS PIU).
 - 3) Compliances with the use of standard bidding documents (examine procurement documents and contracts files issued between the stipulated periods).
 - 4) Compliances with the Code of Conduct for Public Officers involved in Procurement (review the processes undertaken by personnel of the ACE-MFS Project who are directly involved in procurement and contracting activities).
 - 5) Optimized commercial performance and value for money (review related procurement procedures, guidelines and processes and determine the level to which value for money was achieved).
5. Exit meeting was held with the procurement staff of the Centre. The observed key weaknesses and non-compliances were brought to their notice. The explanation given by the Centre staff are considered in the report.
6. The personnel interacted with at the ACE-MFS during the field works were:
 - 1) Center Leader
 - 2) Accountant
 - 3) Internal Auditor
 - 4) Procurement Officer.



SECTION 3 – SCOPE AND REVIEW SAMPLES

3.1 AUDIT SCOPE

The procurement audit covers the review of all the procurement transactions, limited to the samples selected for audit, including prices reviews and compares of similar rates as at the time of award. Selected project site and inspection of procured goods, works and services are expected to be taken into consideration. The scope includes determining the following:

1. Whether the procurement statements from the ACE-MFS procurement unit conform to accepted procurement principles in accordance with the NUC/WB guidelines.
2. Whether they fairly represent the financial position of the ACE-MFS activities.
3. Whether the result of operations for a given period are accurately represented.
4. Whether the procurement statements have been altered.

3.2 REVIEW SAMPLE

During the field work, ACE-MFS presented their procurement plan with a list of six (6) procured contracts. All were completed.

Four (4) procured contracts were selected for review. The selection was 66.67% of the procured items and amount to about 88.30% of the value of procured contracts.

The data sourced from documents and information ACEMFS provided formed the basis for the assessment and decisions on the reviewed samples size.



Table 7 – ANALYSIS OF COMPLETED/UNCOMPLETED CONTRACTS

S/NO	DESCRIPTION	NO OF PROJECTS COMPLETED	NO OF PROJECTS ON-GOING/NOT COMMENCED	TOTAL
1	January 1, 2023 to December 31, 2023	6	0	6
	TOTAL	6	0	6

Table 8 – ANALYSIS OF COMPLETED/UNCOMPLETED CONTRACTS

S/NO	DESCRIPTION	PERCENTAGE
1	Completed (6No)	100%
2	Uncompleted (0No)	0%
	TOTAL	100%

Table 9 – ANALYSIS OF COMPLETED/UNCOMPLETED CONTRACTS

S/NO	DESCRIPTION	VALUE (N)	TOTAL (%)
1	Completed (6No)	155,799,308.70	100%
2	Uncompleted (0No)	0.00	0.00%
	TOTAL	155,799,308.70	100%

This audit review was based on information extracted from the Center's Procurement Plan, as well as other documents made available to the Consultant by the ACE-MFS staff. There were also interviews and interactions with key personnel. The value of the six (6) contracts was **N155,799,308.70**



SECTION 4 - SPECIFIC CONTRACTS/PROJECTS DETAILS

4.1 PROCUREMENT AND INSTALLATION OF LABORATORY EQUIPMENT ACEMFS LOT 1

4.1.1 Introduction

Seven (7) bidders responded to the advertisement in the National Express Newspaper and the Awareness Times Newspaper, both of Monday June 12, 2023. The bids were opened at the close of bids submission date on July 10, 2023 in the presence of the University's Tenders Board, ACEMFS representative, Professional bodies, Consultants and the bidders' representatives. Bids evaluation report was concluded in July, 2023 and through a notice dated July 31, 2023, the contract was awarded to Messrs Katchey Company Limited, in the sum of Forty-Nine Million, Six Hundred and Nine Thousand, Five Hundred and Nine Naira, Eighty-seven kobo (N49,609,509.87). This is an equivalent of USD 62,504.119 at N793.70/\$. This is 1.04% of the Bank financing. Messrs Katchey Company Limited offered the lowest responsive bid. The acceptance of the offer is dated August 6, 2023.

4.1.2 Observations/ Findings

In line with the NCB procedure, the following are the observations in the procurement process leading to the award of this contract.

4.1.2.1 Procurement Planning

This contract is in the approved 2023 procurement plan.

4.1.2.2 Advertisement

The contract was advertised in the National Express Newspaper and the Awareness Times Newspaper, both of Monday June 12, 2023. None was placed in the Federal Tenders' Journal.

4.1.2.3 Pre/Post Qualification

The contract is not within the threshold for prequalification.

4.1.2.4 Competition

There was not enough competition due to the nature, size and type of medium used to solicit for the quotations.



4.1.2.5 Bid Opening

The bids were opened publicly in the presence of the Procurement Committee and some independent observers.

4.1.2.6 Bidding Documents

Standard bidding documents were used.

4.1.2.7 Evaluation of Bids/ Proposals

The bids were evaluated and analysed by the bid evaluation committee. There was minute of meeting where the approval was given by the University Tenders Board before award letter was issued to the successful bidder.

4.1.2.8 Award of Contract

Notification of award was issued to Messrs Katchey Company Limited of No. 26 Odanye Close, Harmony Enclave Estate, Adeniyi Jones, Ikeja Lagos; with an award letter dated July 31, 2023. Acceptance was made on August 6, 2023.

4.1.2.9 Contract Documents

The contract documents were well packaged and they include the quotation, award letter, acceptance letter and the contract agreement that was executed on August 22, 2023, though it was signed after July 31, 2023 when the goods were delivered.

4.1.2.10 Procurement Duration

The procurement processes leading up to the signing of contract was completed in forty-one (41) days. This is within limit.

4.1.2.11 Contract Implementation

The post process procurement of the items is satisfactory.

4.1.2.12 Payments

A gross payment of N49,609,509.87 was made to the Supplier on December 15, 2023 through PV/2023/FUTM -1/000000370. The invoice was raised on July 31, 2023. The payment was made 137 days after the invoice was submitted.

4.1.2.13 Physical Inspection

The team visited the location of the goods and they were physically seen to be in good conditions. Test performances were not carried out.



4.1.3 Recommendation

1. Delay in payment should be avoided to mitigate against possible claims and litigations.
2. ACEMFS should be mindful and always ensure that the rules of procurement process are complied with.
3. Procurement training should be a regular exercise because it enables dynamic approach that enhance seamless procurement process and project management.

4.1.4 Conclusion

Procurement training should be a regular exercise because it enables dynamic approach that enhance seamless procurement process and project management.



4.2. PROCUREMENT AND INSTALLATION OF LABORATORY FURNITURE - ACEMFS/NCB/2023/1 (LOT 2)

4.2.1 Introduction

This was procured using NCB. The advertisements were placed on Monday June 12, 2023 in the National Express Newspaper and in the Awareness Times Newspaper, soliciting for bids. Seven (7) bidders responded. The bids were opened at the close of bids submission date on July 10, 2023 in the presence of the University's Tenders Board, ACEMFS representative, Professional bodies, Consultants and the bidders' representatives. Bids evaluation report was concluded in July, 2023. The award letter dated July 31, 2023 was issued to the lowest bidder, Messrs Fonsots Global Services Ltd of Suite D1, Area 11 Shopping Complex Garki, Abuja, in the sum of Forty-eight Million Nine Hundred and Seventy Thousand and Sixty-four Naira, Thirty-three kobo (N48,970,064.33). This is an equivalent of USD 61,698.46 at N793.70/\$ and it is 1.04% of the Bank financing. The acceptance of offer was dated August 7, 2023. Agreement was signed on August 23, 2023 while the store received the item on November 27, 2023.

4.2.2 Observations/ Findings

In line with the NCB procedure, the following are the observations in the procurement process leading to the award of this contract.

4.2.2.1 Procurement Planning

This contract is in the approved 2023 procurement plan.

4.2.2.2 Advertisement

The contract was advertised in the National Express Newspaper and the Awareness Times Newspaper, both of Monday June 12, 2023. None was placed in the Federal Tenders' Journal.

4.2.2.3 Pre/Post Qualification

The contract is not within the threshold for prequalification.

4.2.2.4 Competition



Competition was not substantial due to the nature, size and type of medium used to solicit for the quotations.

4.2.2.5 Bid Opening

The bids were opened publicly in the presence of the University's Management board, Procurement Committee and some independent observers.

4.2.2.6 Bidding Documents

Standard bidding documents were used for the procurement.

4.2.2.7 Evaluation of Bids/ Proposals

The bids were evaluated and analysed by the bid evaluation committee. There was minute of meeting where the approval was given by the University Tenders Board before award letter was issued to the successful bidder.

4.2.2.8 Award of Contract

Notification of award was issued to Messrs Fonsots Global Services Ltd of Suite D1, Area 11 Shopping Complex Garki, Abuja, with an award letter dated July 31, 2023. Acceptance was made on August 7, 2023.

4.2.2.9 Contract Documents

The contract documents were well packaged and they include the quotation, award letter, acceptance letter and the contract agreement that was executed on August 23, 2023. The goods were received at the store through the store receipt note dated November 27, 2023.

4.2.2.10 Procurement Duration

The procurement processes leading up to the signing of contract was completed in forty-two (42) days. This is within limit.

4.2.2.11 Contract Implementation

The procurement, post award of the contract was satisfactory.



4.2.2.12 Payments

A gross payment of N48,970,064.33 was made to the Supplier on December 15, 2023 through PV/2023/FUTM -1/000000370. The invoice was raised on November 27, 2023. The payment was made 18 days after the invoice was submitted. This is commendable.

4.2.2.13 Physical Inspection

The team visited the location of the goods and they were physically seen to be in good conditions. Test performances were not carried out.

4.2.3 Recommendation

1. ACEMFS should be mindful and always ensure that the rules of procurement process are complied with.
2. Procurement training should be a regular exercise because it enables dynamic approach that enhance seamless procurement process and project management.

4.2.4 Conclusion

The Centre should always ensure that she complies with guidelines as stated in the Terms of Reference (TOR) and other requirements. The primary attribute of good procurement starts with strives to achieve the general procurement principles.



4.3. PROCUREMENT OF CLASSROOM FURNITURE AND EQUIPMENT FOR ACEMFS FUT MINNA (FUTM/ACEMFS/GDS/NS/2023/04)

4.3.1 Introduction

The Centre invited five (5) contractors to bid for the contract. They include Messrs. KezmeK International Limited, MESSRS Torminent Global LTD, messrs Erotch Engineering Services LTD, Messrs Arcisoph LTD, and Messrs Daciotech. They all responded and submitted their quotations. Bid evaluation was carried out and all necessary approvals were issued accordingly. The contract was awarded to MESSRS KEZMEK INTERNATIONAL LIMITED with an award letter dated October 3, 2023. The contract award amount was Nineteen Million, and seventy thousand, five hundred- and twenty-one-naira, fifty kobo (N19,070,521.50). This is about USD 23,399.41 at N815/\$ and it is equivalent to 0.38% of the Bank Financing. It would be noted that the date of invitation for bid and the date of submission were not sighted.

4.3.2 Observations/ Findings

In line with the RFQ procedure, the following are the major observations in the procurement process.

4.3.2.1 Procurement Planning

This contract is in the 2023 procurement plan.

4.3.2.2 Advertisement

It does not require advertisement in National Newspapers and the Federal Tenders' Journal. However, it was not placed on the Centre's notice board or the website.

4.3.2.3 Pre/Post Qualification

Pre-Qualification exercise does not apply to this procurement. The value is not within the threshold for that.

4.3.2.4 Competition

There was considerable prices competitiveness with the process.

4.3.2.5 Bid Opening



The bids were opened but the presence of bidders and independent observers could not be ascertained.

4.3.2.6 Bidding Documents

Standard bidding documents were used for the procurement.

4.3.2.7 Evaluation of Bids/ Proposals

The bids were evaluated and analysed by the procurement committee. Approval was made by the University's Tenders Board before award letter was issued.

4.3.2.8 Award of Contract

The award was made to the best and lowest responsive bidder. Notification of award letter is dated October 3, 2023.

4.3.2.9 Contract Documents

The Standard Bidding Document, the quotations, the award letter, acceptance letter and signed contract agreement constitute the contract documents.

4.3.2.10 Procurement Duration

The procurement process duration of 36 days, up to the signing of the Contract Agreement is commendable.

4.3.2.11 Contract Implementation

The contract implementation was good considering the period within which the items were supplied to the Centre.

4.3.2.12 Payments

The net amount of N16,675,618.00 was paid to the contractor using different payment vouchers and captured as follows

1. N7,123,649.00 – Payment for the Purchase of Lecture Hall/Auditorium Seats – PV/2023/FUTM-1/000000281 of October 10, 2023,
2. N499,948.40 – Being purchase of Projector for ACEMFS – PV/2023/FUTM-1/000000282 OF OCTOBER 10, 2023,
3. N350,949.00 – Being purchase of Scanner and Printer for ACEMFS – PV/2023/FUTM-1/000000283 of October 10, 2023,



4. N363,263.00 – Being Purchase of Office Equipment – PV/2023/FUTM-1/000000284 of October 10, 2023,
5. N7,123,649.00 – Payment for the Purchase of Lecture Hall/Auditorium Seats – PV/2023/FUTM-1/ACEMFS – PV/2023/FUTM-1/000000314 of October 23, 2023,
6. N499,948.40 – Being Purchase of Projector for ACEMFS – PV/2023/FUTM-1/000000315 of October 23, 2023,
7. N350,949.00 – Being Purchase of Scanner and Printer For ACEMFS – PV/2023/FUTM-1/000000316 of October 23, 2023 and
8. N363,263.00 – Being Purchase of Office Equipment – PV/2023/FUTM-1/000000317 of October 23, 2023).

4.3.2.13 Physical Inspection

The audit team made physical inspection of the materials procured. Some are shown in the attached pictures. Appendix vii.

4.3.3 Recommendation

1. Procurement processes must be documented properly with timeline for every activity/process. For instance, the RFQs issued to the bidders were not sighted. The Centre's claim that they were sent through e-mail is not enough coupled with the fact that evidence of that was not retrieved and shown to the audit team.

2. Procurement training should be a regular exercise because it enables dynamic approach that enhance seamless procurement process and project management.

4.3.4 Conclusion

The Centre should always ensure that she complies with derivatives as stated in the Terms of Reference (TOR) and other requirements. The primary attribute of good procurement starts with complying with the procurement rules guidelines.



4.4 PROCUREMENT AND INSTALLATION OF 25KVA HYBRID INVERTER WITH 24 TUBULAR BATTERIES FOR ACEMFS

4.4.1 Introduction

The 25kva Hybrid Inverter with 24 Tubular Batteries was procured using Request for Quotation (RFQ). This was necessitated to support the operation of the analytical equipment. In effect, this contract is not in the 2023 procurement plan of the Centre. The Centre informed the team that she issued quotations to five (5) bidders.

The five (5) bidders were Messrs. MNKCK Global Links, Messrs SKO Electricals, Messrs Jajilite Greenpower Solutions, Messrs Erotech Engineering Services Ltd, and Messrs Tormiinent Global Ltd). Based on the bid evaluation and analysis, MESSRS MNKCK was selected by the procurement committee as the lowest and best responsive and made recommendation for award that was approved by the University Tenders Board. The notification of award of contract to Messrs MNKCK was through the letter dated October 3, 2023, in the sum of Nineteen Million Nine Hundred and Seventy-three thousand Five Hundred Naira (N19,973,500.00). This is about USD 24,507.36 at N815/\$ and it is equivalent to 0.40% of the Bank Financing. The contract was completed on October 17, 2023.

4.4.2 Observations/ Findings

The review showed the following observation regarding the process.

4.4.2.1 Procurement Planning

This contract is the 2023 procurement plan as a support for the Analytical Equipment.

4.4.2.2 Advertisement

Advertisement in National Newspapers and the Federal Tenders' Journal does not apply because of the threshold. However, it was not placed on the Centre's notice board or the website.

4.4.2.3 Pre/Post Qualification

Pre-Qualification exercise does not apply to this procurement.

4.4.2.4 Competition



There was considerable price competitiveness with the process.

4.4.2.5 Bid Opening

The bids were opened but the presence of bidders and independent observers could not be ascertained because no bid return sheet was sighted.

4.4.2.6 Bidding Documents

Standard bidding documents were used for the procurement.

4.4.2.7 Evaluation of Bids/ Proposals

The bids were evaluated and analysed by the procurement committee. Approval was made by the University's Tenders Board before award letter was issued.

4.4.2.8 Award of Contract

The award was made to the best and lowest responsive bidder. Notification of award letter is dated October 3, 2023. The date of the contract completion is October 17, 2023 while the date of contract Agreement is October 26, 2023; which suggests that the contract was signed after it has been completed.

4.4.2.9 Contract Documents

The Standard Bidding Document, the quotations, the award later, acceptance letter and signed contract agreement constitute the contract documents. The documents were well packaged and presented.

4.4.2.10 Procurement Duration

The procurement duration was completed in 38 days and this is tolerable for RFQ procurement method.

4.4.2.11 Contract Implementation

The contract implementation was good considering the period within which the items were supplied to the Centre.

4.4.2.12 Payments

The net amount of N17,465,200.00 was paid twice as follows:



1. N8,732,600.00 – Payment for The Supply and Installation of Hybrid Inverter and Others – PV/2023/FUTM-1/000000286 of October 10, 2023 and
2. N8,732,600.00 – Payment for the Supply and Installation of Hybrid Inverters– PV/2023/FUTM-1/000000320 of October 23, 2023.

4.4.2.13 Physical Inspection

The audit team made physical inspection of the materials procured. Some are shown in the attached pictures. Appendix vii.

4.4.3 Recommendation

1. Based on the audit process field work at the ACEMFS, the Centre should be more circumspect while receiving and evaluating submissions from the bidders.
2. Records of bid opening process, including bid return sheets should always be presented to confirm the level of transparency and fairness of the process.
3. Contracts should be carried out in the correct order to show transparency.
4. Ensure that dates are appropriately written on all the documents were necessary to show a timeline for procurement process.
5. Ensure that the letter of completion be issued to the contractor as evidence that he/she is no longer bounded by the conditions of contract.

4.4.4 Conclusion

The Center should keep improving by adhering strictly to the rules and regulations guiding the public procurement management.



APPENDICES



APPENDIX I
LIST OF PROCUREMENTS BY ACE-MFS

FEDERAL UNIVERSITY OF TECHNOLOGY MINNA – ACEMFS
APPENDIX 1 -INVENTORY OF PROCURED ITEMS/SAMPLED & REVIEWED PROJECT

S/NO	PACKAGE NO	DESCRIPTION	CONTRACTOR/ BENEFICIARY	AMOUNT (NAIRA)	DATE	TYPE	METHOD USED	APPROPRIATE METHOD	REVIEWED CONTRACTS	REMARKS
		FUTM-ACEMFS								
		GOODS								
1		PROCUREMENT AND INTALLATION OF CLOSED-CIRCUIT TELEVISION (CCTV) INSTALLATIONS FOR ACEMFS BUILDING	MESSRS KEZMEK INTERNATIONAL LTD	4,358,050.00	October 3, 2023	GOODS	RFQ	SH		COMPLETED
2	ACEMFS/NCB/2023/1 (LOT 1)	PROCUREMENT AND INSTALLATION OF LABORATORY EQUIPMENT FOR AFRICA CENTER OF EXCELLENCE FOR MYCOTOXIN AND FOOD SAFETY (ACEMFS) LOT 1	KATCHEY COMPANY LIMITED	49,609,509.87	July 31, 2023	GOODS	NCB	NCB	REVIEWED	COMPLETED
3	FUTM/ACEMFS/GDS/NS/2023/04	PROCUREMENT OF CLASSROOM AND OFFICE FURNITURE FOR ACEMFS	SIMTACOM LIMITED	13,817,663.00	May 2, 2023	GOODS	RFQ	RFQ		COMPLETED
4	FUTM/ACEMFS/GDS/NS/2023/04	PROCUREMENT OF CLASSROOM FURNITURE AND EQUIPMENT FOR ACEMFS FUT MINNA	MESSRS KEZMEK INTERNATIONAL LTD	19,070,521.50	October 3, 2023	GOODS	RFQ	RFQ	REVIEWED	COMPLETED



5	FUTM/ACEMFS/GDS/NS/2023/06	PROCUREMENT AND INSTALLATION OF 25KVA HYBRID INVERTER WITH 24 TUBULAR BATTERIES FOR ACEMFS	MESSRS MNKCK GLOBAL LINKS LTD	19,973,500.00	October 3, 2023	GOODS	RFQ	RFQ	REVIEWED	COMPLETED
6	FUTM/ACEMFS/NCB/2023/1 – LOT 2	PROCUREMENT AND INSTALLATION OF LABORATORY FURNITURE FOR AFRICA CENTER OF EXCELLENCE FOR MYCOTOXIN AND FOOD SAFETY (ACEMFS) LOT 2	MESSRS FONSOTS GLOBAL SERVICES LTD	48,970,064.33	July 31, 2023	GOODS	NCB	NCB	REVIEWED	COMPLETED
				155,799,308.70					66.67% REVIEW SAMPLE	



APPENDIX II
CHECKLISTS AND PROCUREMENT DURATION FORMS



**AFRICA CENTRE OF EXCELLENCE CENTRE FOR MYCOTOXIN AND FOOD SAFETY (ACEMFS)
FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA**

GOODS

1.. CHECK LIST

LOAN/CREDIT NO.6510-NG	REVIEW DATE: 2 nd February, 2024			
CONTRACT DATA				
Contract Name & Number: Supply and Installation of Laboratory Equipment – ACEMFS/NCB/2023/1	Type of Contract: Lump Sum			Contract Amount: N 49,609,509.87
	Goods (X)	Works ()	Services ()	
Contractor's Name & Address: Messrs Katchey Company Limited: No. 26 Odanye Close, Harmony Enclave Estate, Adeniyi Jones, Ikeja Lagos.	Notification of Award & Date			July 31, 2023
	Acceptance Letter & Date			August 6, 2023
No. Of Bids Received: Seven (7)	Date of Contract Performance			Not Sighted
	Date of Contract Agreement:			August 22, 2023
Location of Goods, Works or Service:	Federal University of Technology, Minna.			
TOPIC	COMMENTS & FINDINGS:			
PROCUREMENT AND CONTRACTING				
Contract Package (Items & Quantity):	ACEMFS/NCB/2023/1			
	14 items – Rotary Evaporator; Freezer Dry System; Digital Benchtop Homogenizer for Tissue Cells, Grind tube; Genesys 150 UV-Vis; Autoclave Vacuum System; Natural Convection Oven; Digital Lab. Water bath +cover; Heating Incubator; Biological safety Cabinet; Benchtop PH meter; Heating Mantle; Benchtop Refrigerated Low/High speed Centrifuges; Lab. blender			
Contract Type {Goods, Works (S&L) Services}	Goods			
Procurement Method (ICB, LIB, NCB, SHOPPING-RFQ/RFT)	NCB			
Prequalification (Yes/No)	No			
Single Stage/Two Stage	Single Stage			
Domestic Preference (Yes/No)	No			
Bank Review (PRIOR, POST, SOL)	Prior			
COSTS				
USD Equivalent	62,504.11			
Exchange Rate/Date	USD 793.70 (July 2023).			



Price of Lowest Evaluated Bidder (N)	49,609,509.87			
Contract Value at Award (N)	49,609,509.87			
Contingencies in PAD	N/A			
Final Contract Price	49,609,509.87 gross (N46,632,939.28 net)			
TIME (DATE)				
General Procurement Notice (GPN)	No GPN but SPN in the National Express of Monday, June 12, 2023 and the Awareness Times of Monday, June 12, 2023.			
Request for Proposal (RFP)	Not Applicable			
Invitation for Prequalification	Not Applicable			
Invitation for Bids	June 12, 2023			
Submission of Bids	July 20, 2023			
Contract Award Signature	July 31, 2023			
Date of Contract Performance/Completion	Contract Performance – Not sighted Completion – July 31, 2023 (based on SRV)			
CONTRACT ADMINISTRATION:				
Changes to Contract	Description	Date	Price Impact	
	None	Not Applicable	Not Applicable	
Final Payment	Description	Date of Invoice	Date of Payment	
	Supply and Installation of Laboratory Equipment	July 31, 2023	December 15, 2023	
Total Payment	49,609,509.87			
DISBURSEMENT				
Disbursement Method (Direct, SOE, Special Account)	Direct			
Percentage of Bank Financing (%)	1.04%			
Disbursements: Amount & Date:	49,609,509.87– PV/2023/FUTM -1/000000370 of December 15, 2023.			
DELIVERABLES:				
Contract Package	Reference/Description	Quantity/% Completed	Date Delivered/Completed	Remarks (Note any Discrepancies from Contract)
ACEMFS/NCB/2023/1	Supply and Installation of Laboratory Equipment	About 100%	July 31, 2023	None



**AFRICA CENTRE OF EXCELLENCE CENTRE FOR MYCOTOXIN AND FOOD SAFETY (ACEMFS)
FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA**

GOODS

PROCUREMENT DURATION FORM

Contract No: ACEMFS/NCB/2023/1

Contract Name: Supply and Installation of Laboratory Equipment

Date General Procurement Notice (GPN): Not Used

Bid Validity Period: Not Stated

S/No.	STEPS	DURATION (DAYS)		
		Actual Date	Between Events	Overall (No of Days)
1	Prequalification documents received by Bank	Not Applicable	0	0
2	Bank's No Objection	Not Applicable	0	0
3	Invitation for Prequalification issued	Not Applicable	0	0
4	Submission of Prequalification applications	Not Applicable	0	0
5	PQ Evaluation Report received by Bank	Not Applicable	0	0
6	Bank's No Objection	Not Applicable	0	0
7	Bid documents received by Bank	Not Applicable	0	0
8	Bank's No Objection/BPP No Objection	None	0	0
9	Invitation for Bids issued	June 12, 2023	0	0
10	Submission of bids	July 20, 2023	8	8
11	Bid Evaluation Report preparation (financial)	July 2023	0	0
12	Request for Clarification	Not Applicable	0	0
13	Bank's No Objection	Not Applicable	0	0
14	Contract Award Notice	July 31, 2023	11	11
15	Contract Signed	August 22, 2023	22	22
	TOTAL DAYS		DAYS	41 DAYS



**AFRICA CENTRE OF EXCELLENCE CENTRE FOR MYCOTOXIN AND FOOD SAFETY (ACEMFS)
FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA**

GOODS

2.. CHECK LIST

LOAN/CREDIT NO.6510-NG	REVIEW DATE: 2 nd February, 2024			
CONTRACT DATA				
Contract Name & Number: Procurement and Installation of Laboratory Furniture for ACEFMS ACEMFS/NCB/2023/1 (Lot 2)	Type of Contract: Lump Sum			Contract Amount: N
	Goods (X)	Works ()	Services ()	48,970,064.33
Contractor's Name & Address: Messrs Fonsots Global Services Ltd: Suite D1, Area 11 Shopping Complex Garki, Abuja.	Notification of Award & Date			July 31, 2023
	Acceptance Letter & Date			August 7, 2023
No. Of Bids Received: Seven (7)	Date of Contract Performance			Not Sighted
	Date of Contract Agreement:			August 23, 2023
Location of Goods, Works or Service:	Federal University of Technology, Minna.			
TOPIC	COMMENTS & FINDINGS:			
PROCUREMENT AND CONTRACTING				
Contract Package (Items & Quantity):	ACEMFS/NCB/2023/1 – lot 2			
	6 items – Island benches; Teaches Table; Lab Stools; Sink; Gas Tap; Electric Sockets			
Contract Type (Goods, Works (S&L) Services)	Goods			
Procurement Method (ICB, LIB, NCB, SHOPPING-RFQ/RFT)	NCB			
Prequalification (Yes/No)	No			
Single Stage/Two Stage	Single Stage			
Domestic Preference (Yes/No)	No			
Bank Review (PRIOR, POST, SOL)	Prior			
COSTS				
USD Equivalent	61,698.46			
Exchange Rate/Date	USD 793.70 (July 2023).			
Price of Lowest Evaluated Bidder (N)	48,970,064.33			
Contract Value at Award (N)	48,970,064.33			
Contingencies in PAD	N/A			
Final Contract Price	48,970,064.33 gross (N46,031,860.47 net)			



TIME (DATE)				
General Procurement Notice (GPN)	No GPN. But published In the National Express of Monday, June 12, 2023 and the Awareness Times of Monday, June 12, 2023.			
Request for Proposal (RFP)	Not Applicable			
Invitation for Prequalification	Not Applicable			
Invitation for Bids	June 12, 2023			
Submission of Bids	July 20, 2023			
Contract Award Signature	July 31, 2023			
Date of Contract Performance/Completion	Contract Performance – Not sighted Completion – November 27, 2023 (based on SRV and request for payment)			
CONTRACT ADMINISTRATION:				
Changes to Contract	Description	Date	Price Impact	
	None	Not Applicable	Not Applicable	
Final Payment	Description	Date of Invoice	Date of Payment	
	Procurement and Installation of Laboratory Furniture for ACEFMS	November 27, 2023	December 15, 2023	
Total Payment	48,970,064.33			
DISBURSEMENT				
Disbursement Method (Direct, SOE, Special Account)	Direct			
Percentage of Bank Financing (%)	1.04%			
Disbursements: Amount & Date:	48,970,064.33– PV/2023/FUTM -1/000000371 of December 15, 2023.			
DELIVERABLES:				
Contract Package	Reference/Description	Quantity/% Completed	Date Delivered/Completed	Remarks (Note any Discrepancies from Contract)
ACEMFS/NCB/2023/1	Supply and Installation of Laboratory Equipment	About 100%	November 27, 2023	None



**AFRICA CENTRE OF EXCELLENCE CENTRE FOR MYCOTOXIN AND FOOD SAFETY (ACEMFS)
FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA**

GOODS

PROCUREMENT DURATION FORM

Contract No: ACEMFS/NCB/2023/1 – Lot 2

Contract Name: Procurement and Installation of Laboratory Furniture for ACEFMS

Date General Procurement Notice (GPN): Not Used

Bid Validity Period: Not Stated

S/No.	STEPS	DURATION (DAYS)		
		Actual Date	Between Events	Overall (No of Days)
1	Prequalification documents received by Bank	Not Applicable	0	0
2	Bank's No Objection	Not Applicable	0	0
3	Invitation for Prequalification issued	Not Applicable	0	0
4	Submission of Prequalification applications	Not Applicable	0	0
5	PQ Evaluation Report received by Bank	Not Applicable	0	0
6	Bank's No Objection	Not Applicable	0	0
7	Bid documents received by Bank	Not Applicable	0	0
8	Bank's No Objection/BPP No Objection	None	0	0
9	Invitation for Bids issued	June 12, 2023	0	0
10	Submission of bids	July 20, 2023	8	8
11	Bid Evaluation Report preparation (financial)	July 2023	0	0
12	Request for Clarification	Not Applicable	0	0
13	Bank's No Objection	Not Applicable	0	0
14	Contract Award Notice	July 31, 2023	11	11
15	Contract Signed	August 23, 2023	23	23
	TOTAL DAYS		DAYS	42 DAYS



**AFRICA CENTRE OF EXCELLENCE FOR MYCOTOXIN AND FOOD SAFETY
FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA**

GOODS

3..

CHECK LIST

LOAN/CREDIT NO.6510-NG	REVIEW DATE: FEBRUARY 2, 2024		
CONTRACT DATA			
Contract Name & Number: Procurement of Classroom Furniture and Equipment for ACEMFS FUT Minna (FUTM/ACEMFS/GDS/NS/2023/04)	Type of Contract: Lump Sum		Contract Amount: N
	Goods (X)	Work ()	Services ()
			N19,070,521.50
Contractor's Name & Address: Messrs KEZMEK INTERNATIONAL LTD, 15 Samuel Opara Street, Oke-Afa, Lagos	Notification of Award & Date		October 3, 2023
	Acceptance Letter & Date		October 4, 2023
No. Of Bids Received: Five (5)	Date of Contract Performance:		Not Sighted
	Date of Contract Agreement:		October 25, 2023
Location of Goods, Works or Service:	Federal University of Technology, Minna		
TOPIC	COMMENTS & FINDINGS:		
PRFOCUREMENT AND CONTRACTING			
Contract Package (Items & Quantity)	Item: Procurement of Classroom Furniture and Equipment for ACEMFS FUT Minna Quantity: Six (6) Items – 89 NO. Lecture Hall/Auditorium Seats; 2 NO. Project 4000 LUMEN 800 X 600 DLP; 2 NO. Scanner resolution, flat bed Document scanner; 3 NO. Printer LaserJet; 6 NO. White Board 900 X 900 White Board; 8 NO. Extension Box Original Electric Power		
Contract Type {Goods, Works (S&L) Services}	Goods		
Procurement Method (ICB, LIB, NCB, SHOPPING-RFQ/RFT)	RFQ		
Prequalification (Yes/No)	No		
Single Stage/Two Stage	Single Stage		
Domestic Preference (Yes/No)	No		
Bank Review (PRIOR, POST, SOL)	Post		
COSTS			



USD Equivalent	\$23,399.41		
Exchange Rate/Date	USD 815 (October 2023).		
Price of Lowest Evaluated Bidder (N)	N19,070,521.50		
Contract Value at Award (N)	N19,070,521.50		
Contingencies in PAD	N/A		
Final Contract Price	N19,070,521.50		
TIME (DATE)			
General Procurement Notice (GPN)	Not Applicable		
Request for Proposal (RFP)	Not Applicable		
Invitation for Prequalification	Not Applicable		
Invitation for Bids	Not Sighted		
Submission of Bids	Not sighted		
Contract Award Signature	October 3, 2023		
Date of Contract Performance/Completion	Contract Performance – Not Sighted; Completion – Not Sighted		
CONTRACT ADMINISTRATION:			
Changes to Contract	Description	Date	Price Impact
	None	Not Applicable	Not Applicable
Final Payment	Description	Date of Invoice	Date of Payment
	Procurement of Classroom Furniture and Equipment for ACEMFS FUT Minna	October 5, 2023	October 23, 2023
Total Payment	N16,675,618 After VAT, WHT and STAMP DUTY charges		
DISBURSEMENT			
Disbursement Method (Direct, SOE, Special Account)	Direct		
Percentage of Bank Financing (%)	0.38%		
Disbursements: Amount & Date	<p>N7,123,649.00 – Payment for the Purchase of Lecture Hall/Auditorium Seats – PV/2023/FUTM-1/000000281 of October 10, 2023</p> <p>N499,948.40 – Being Purchase of Projector for ACEMFS – PV/2023/FUTM-1/000000282 of October 10, 2023</p> <p>N350,949.00 – Being Purchase of Scanner and Printer for ACEMFS – PV/2023/FUTM-1/000000283 OF OCTOBER 10,</p>		

	<p>2023</p> <p>N363,263.00 – Being Purchase of Office Equipment – PV/2023/FUTM-1/000000284 of October 10, 2023</p> <p>N7,123,649.00 – Payment for The Purchase of Lecture Hall/Auditorium Seats for ACEMFS – PV/2023/FUTM-1/000000314 of October 23, 2023</p> <p>N499,948.40 – Being Purchase of Projector for ACEMFS – PV/2023/FUTM-1/000000315 of October 23, 2023</p> <p>N350,949.00 – Being Purchase of Scanner and Printer for ACEMFS – PV/2023/FUTM-1/000000316 of October 23, 2023</p> <p>N363,263.00 – Being Purchase of Office equipment – PV/2023/FUTM-1/000000317 of October 23, 2023</p>			
DELIVERABLES:				
Contract Package	Reference/ Description	Quantity/% Completed	Date Delivered/ Completed	Remarks <i>(Note any Discrepancies from Contract)</i>
FUTM/ACEMFS/GDS/NS/2023/04	Procurement of Classroom Furniture and Equipment for ACEMFS FUT Minna	100%	October 20, 2023	None



**AFRICA CENTRE OF EXCELLENCE FOR MYCOTOXIN AND FOOD SAFETY
FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA**

GOODS

PROCUREMENT DURATION FORM

Contract No: FUTM/ACEMFS/GDS/NS/2023/04

Contract Name Procurement of Classroom Furniture and Equipment for ACEMFS FUT
Minna

Date General Procurement Notice (GPN): NOT USED

Bid Validity Period: Not Stated

S/No.	STEPS	DURATION (DAYS)		
		Actual Date	Between Events	Overall (No of Days)
1	Prequalification documents received by Bank	Not Applicable	0	0
2	Bank's No Objection	Not Applicable	0	0
3	Invitation for Prequalification issued	Not Applicable	0	0
4	Submission of Prequalification applications	Not Applicable	0	0
5	PQ Evaluation Report received by Bank	Not Applicable	0	0
6	Bank's No Objection	Not Applicable	0	0
7	Bid documents received by Bank	Not Applicable	0	0
8	Bank's No Objection/BPP No Objection	None	0	0
9	Invitation for Bids issued	September 19, 2023	0	0
10	Submission of bids	September 27, 2023	8	8
11	Bid Evaluation Report preparation (financial)	September 28, 2023	1	1
12	Request for Clarification	Not Applicable	0	0
13	Bank's No Objection	Not Applicable	0	0
14	Contract Award Notice	October 3, 2023	5	5
15	Contract Signed	October 25, 2023	22	22
	TOTAL DAYS		DAYS	36 DAYS



**AFRICA CENTRE OF EXCELLENCE ON TECHNOLOGY ENHANCED LEARNING (ACETEL)
NATIONAL OPEN UNIVERSITY, NIGERIA**

GOODS

4.. CHECK LIST

LOAN/CREDIT NO.6510-NG	REVIEW DATE: FEBRUARY 2, 2024			
CONTRACT DATA				
Contract Name & Number: Procurement and Installation of 25KVA Hybrid Inverter with 24 Tubular batteries for ACEMFS (FUTM/ACEMFS/GDS/NS/2023/06)	Type of Contract: Lump Sum			Contract Amount: N
	Goods (X)	Work ()	Services ()	N19,973,500.00
Contractor's Name & Address: Messrs MNKCK GLOBAL LINKS LTD Shop 01 – 76, area 1, shopping center Area 1, Garki Abuja	Notification of Award & Date			October 3, 2023
	Acceptance Letter & Date			October 4, 2023
No. Of Bids Received: Five (5)	Date of Contract Performance:			Not Sighted
	Date of Contract Agreement:			October 26, 2023
Location of Goods, Works or Service:	Federal University of Technology, Minna			
TOPIC	COMMENTS & FINDINGS:			
PRFOCUREMENT AND CONTRCTING				
Contract Package (Items & Quantity)	Item: Procurement and Installation of 25KVA Hybrid Inverter with 24 Tubular batteries for ACEMFS			
	Quantity: 24 NO. 25KVA Hybrid Inverter			
Contract Type {Goods, Works (S&L) Services}	Goods			
Procurement Method (ICB, LIB, NCB, SHOPPING-RFQ/RFT)	RFQ			
Prequalification (Yes/No)	No			
Single Stage/Two Stage	Single Stage			
Domestic Preference (Yes/No)	No			
Bank Review (PRIOR, POST, SOL)	Post			
COSTS				



USD Equivalent			
	\$24,507.36		
Exchange Rate/Date			
	USD 815 (October 2023).		
Price of Lowest Evaluated Bidder (N)			
	N19,973,500.00		
Contract Value at Award (N)			
	N19,973,500.00		
Contingencies in PAD			
	N/A		
Final Contract Price			
	N19,973,500.00 (Inclusive of VAT, WHT and STAMP DUTY)		
TIME (DATE)			
General Procurement Notice (GPN)			
	Not Used		
Request for Proposal (RFP)			
	Not Applicable		
Invitation for Prequalification			
	Not Applicable		
Invitation for Bids			
	September 19, 2023		
Submission of Bids			
	September 27, 2023		
Contract Award Signature			
	October 3, 2023		
Date of Contract Performance/Completion			
	Contract Performance – Not Sighted; Completion – October 23, 2023		
CONTRACT ADMINISTRATION:			
Changes to Contract	Description	Date	Price Impact
	None	Not Applicable	Not Applicable
Final Payment	Description	Date of Invoice	Date of Payment
	Payment for the Supply and Installation of Hybrid Inverter and others	October 4, 2023	October 23, 2023
Total Payment			
	N17,465,200.00 (Excluding 7.5% VAT, 5% WHT and 1% Stamp Duty)		
DISBURSEMENT			
Disbursement Method (Direct, SOE, Special Account)			
	Direct		
Percentage of Bank Financing (%)			
	0.40%		
Disbursements: Amount & Date			
	N8,732,600.00 – Payment for the Supply and Installation of Hybrid Inverter and Others – PV/2023/FUTM-1/000000286 of October 10, 2023		



		N8,732,600.00 – Payment for The Supply and Installation of Hybrid Inverters– PV/2023/FUTM-1/000000320 of October 23, 2023		
DELIVERABLES:				
Contract Package	Reference/Description	Quantity/% Completed	Date Delivered/ Completed	Remarks (Note any Discrepancies from Contract)
FUTM/ACEMFS/GDS/NS/2023/06	Procurement and Installation of 25KVA Hybrid Inverter with 24 Tubular batteries for ACEMFS	100%	October 7, 2023	None



**AFRICA CENTRE OF EXCELLENCE ON TECHNOLOGY ENHANCED LEARNING (ACETEL)
NATIONAL OPEN UNIVERSITY, NIGERIA**

GOODS

PROCUREMENT DURATION FORM

Contract No: FUTM/ACEMFS/GDS/NS/2023/06

Contract Name Procurement of Classroom Furniture and Equipment for ACEMFS FUT
Minna

Date General Procurement Notice (GPN): Not Used

Bid Validity Period: Not Sighted

S/No.	STEPS	DURATION (DAYS)		
		Actual Date	Between Events	Overall (No of Days)
1	Prequalification documents received by Bank	Not Applicable	0	0
2	Bank's No Objection	Not Applicable	0	0
3	Invitation for Prequalification issued	Not Applicable	0	0
4	Submission of Prequalification applications	Not Applicable	0	0
5	PQ Evaluation Report received by Bank	Not Applicable	0	0
6	Bank's No Objection	Not Applicable	0	0
7	Bid documents received by Bank	Not Applicable	0	0
8	Bank's No Objection/BPP No Objection	None	0	0
9	Invitation for Bids issued	September 19, 2023	0	0
10	Submission of bids	September 27, 2023	8	8
11	Bid Evaluation Report preparation (financial)	September 28, 2023	1	1
12	Request for Clarification	Not Applicable	0	0
13	Bank's No Objection	Not Applicable	0	0
14	Contract Award Notice	October 3, 2023	6	6
15	Contract Signed	October 26, 2023	23	23
	TOTAL DAYS		DAYS	38 DAYS



APPENDIX III
PROCESS/ACTIVITY PERFORMANCE RISK RANGE AND SCORE

**AFRICA CENTRE OF EXCELLENCE CENTRE FOR MYCOTOXIN AND FOOD SAFETY (ACEMFS)
FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA**

GOODS

1. SUPPLY AND INSTALLATION OF LABORATORY EQUIPMENT – ACEMFS

PROCESS/ACTIVITY PERFORMANCE RISK RANGE AND SCORE

S/NO	PROCESS/ACTIVITY	PROCESS/ACTIVITY PERFORMANCE RISK				PROCESS EVALUATION SCORE				REMARK
		NOT APPLICABLE NA	0% - 39.99% (L)	40%-59.99% (M)	60%-100% (H)	0%-49.99% (POOR)	50%-74.99% (FAIR)	75%-100% (GOOD)	OVERALL SCORE	
A	INVITATION FOR BIDS							Good		
1	In the Procurement Plan		X							
2	Appropriate Advertisement		X							
3	Standard Bidding Documents		X							
4	Specifications		X							
5	Appropriateness of Procurement Method and Threshold		X							
6	No. of Invited Vendors		X							
7	Bid Validity Period				X					Not Stated
8	Compliance Documents received		X							
B	BIDS SUBMISSION							Fair		
1	Submission Made within Solicitation Period.		X							
2	No of Bids Received				X					7 bids for an NCB contract was poor.



3	Adequacy of Time for Bid Submission		X							
4	Level Of Compliance to Instructions			X						
C	QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY						Fair			
1	Composition and Adequacy of Bid Evaluation Committee		X							
2	Disqualification of responsive bids	X								
3	Failure to Disqualify Non-Responsive Bids				X					
4	Timeliness of Evaluation of Bids		X							
5	Similarities Between Competing Bids		X							
6	Detected Collusion of Bids		X							
7	Detected Falsification of Bids Documents		X							
8	Third Party Observer		X							
D	NOTIFICATION OF AWARD OF CONTRACT							Good		
1	Period within which Award Letter was issued		X							
2	Signature and Date on Award Letter		X							
3	Adequacy of Award Letter content		X							



E	ACCEPTANCE OF AWARD OF CONTRACT							Good		
1	Timeliness of Award Acceptance		X							
F	SIGNED CONTRACT/DATE							Good		
1	Signed Contract Agreement		X							
2	Timeliness of Signing of Agreement		X							
G	CONTRACT AMENDMENTS, IF ANY							Good		
1	None		X							
H	STORE RECEIPT DOCUMENT							Fair		
1	Appropriateness of Date of Receipt of Item				X				Received later than expected	
2	Adequacy of Representation of items Received		X							
J	EVIDENCE OF DELIVERY/COMPLETION							Fair		
1	Completion Documentation		X							
2	Completion within Agreed Time Period				X				Supply was made on time but date of completion of installation was not sighted	
K	CONSULTANTS OPINION ON VALUE FOR MONEY						Moderate			
L	OVERALL RATING OF	Medium					Fair			Medium risk was



	PROCUREMENT RISK AND EFFICIENCY			adjudged because most of the bidder's compliance and technical documents were not compliant.
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**AFRICA CENTRE OF EXCELLENCE CENTRE FOR MYCOTOXIN AND FOOD SAFETY (ACEMFS)
FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA**

GOODS

2. PROCUREMENT AND INSTALLATION OF LABORATORY FURNITURE FOR ACEFMS

PROCESS/ACTIVITY PERFORMANCE RISK RANGE AND SCORE

S/NO	PROCESS/ACTIVITY	PROCESS/ACTIVITY PERFORMANCE RISK				PROCESS EVALUATION SCORE				REMARK
		NOT APPLICABLE NA	0% - 39.99% (L)	40%-59.99% (M)	60%-100% (H)	0%-49.99% (POOR)	50%-74.99% (FAIR)	75%-100% (GOOD)	OVERALL SCORE	
A	INVITATION FOR BIDS						Fair			
1	In the Procurement Plan		X							
2	Appropriate Advertisement		X	X						
3	Standard Bidding Documents		X							
4	Specifications		X							
5	Appropriateness of Procurement Method and Threshold		X							
6	No. of Invited Vendors		X							
7	Bid Validity Period				X					Not Stated
8	Compliance Documents received			X						
B	BIDS SUBMISSION							Good		
1	Submission Made within Solicitation Period.		X							
2	No of Bids Received				X					7 bids for an NCB contract was poor.



3	Adequacy of Time for Bid Submission		X							
4	Level Of Compliance to Instructions			X						
C	QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY						Fair			
1	Composition and Adequacy of Bid Evaluation Committee		X							
2	Disqualification of responsive bids	X								
3	Failure to Disqualify Non-Responsive Bids				X					
4	Timeliness of Evaluation of Bids		X							
5	Similarities Between Competing Bids		X							
6	Detected Collusion of Bids		X							
7	Detected Falsification of Bids Documents		X							
8	Third Party Observer		X							
D	NOTIFICATION OF AWARD OF CONTRACT							Good		
1	Period within which Award Letter was issued		X							
2	Signature and Date on Award Letter		X							
3	Adequacy of Award Letter content		X							

E	ACCEPTANCE OF AWARD OF CONTRACT							Good		
1	Timeliness of Award Acceptance		X							
F	SIGNED CONTRACT/DATE							Good		
1	Signed Contract Agreement		X							
2	Timeliness of Signing of Agreement		X							
G	CONTRACT AMENDMENTS, IF ANY							Good		
1	None		X							
H	STORE RECEIPT DOCUMENT							Good		
1	Appropriateness of Date of Receipt of Item		X							
2	Adequacy of Representation of items Received		X							
J	EVIDENCE OF DELIVERY/COMPLETION						Fair			
1	Completion Documentation		X							
2	Completion within Agreed Time Period				X				Completed 158 days after award	
K	CONSULTANTS OPINION ON VALUE FOR MONEY							Moderate		
L	OVERALL RATING OF PROCUREMENT RISK							Medium	Fair	Medium risk was adjudged because



	AND EFFICIENCY			most of the bidder's compliance and technical documents were not compliant.
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**AFRICA CENTRE OF EXCELLENCE CENTRE FOR MYCOTOXIN AND FOOD SAFETY (ACEMFS)
FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA**

GOODS

3.. PROCUREMENT OF CLASSROOM FURNITURE AND EQUIPMENT

PROCESS/ACTIVITY PERFORMANCE RISK RANGE AND SCORE

S/NO	PROCESS/ACTIVITY	PROCESS/ACTIVITY PERFORMANCE RISK				PROCESS EVALUATION SCORE				REMARK
		NOT APPLICABLE (NA)	0% - 39.99% (L)	40%-59.99% (M)	60%-100% (H)	0%-49.99% (POOR)	50%-74.99% (FAIR)	75%-100% (GOOD)	OVERALL SCORE	
A	INVITATION FOR BIDS						Fair			Adjudged fair because SBD was not used/poor detailed specifications
1	In the Procurement Plan		X							
2	Appropriate Advertisement			X						Advert should have been placed on the Centre's website and notice board.
3	Standard Bidding Documents		X							
4	Specifications		X							
5	Appropriateness of Procurement Method and Threshold		X							
6	No. of Bids received		X							Five (5) quotations requested and received
7	Bid Validity Period				X					Not stated
8	Compliance Documents received		X							
B	BIDS SUBMISSION						Fair			
1	Submission Made within Solicitation				X					None was sighted. Could not ascertained what was



	Period.									solicited from the bidders
2	No of Bids Received		X							Five (5) quotations received
3	Adequacy of Time for Bid Submission		X							
4	Level of Compliance to Instructions			X						
C	QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY						Good			
1	Composition and Adequacy of Bid Evaluation Committee		X							
2	Disqualification of Responsive Bids		X							
3	Failure to Disqualify Non-Responsive Bids				X					
4	Timeliness of Evaluation of Bids		X							
5	Similarities Between Competing Bids		X							
6	Detected Collusion of Bids		X							
7	Detected Falsification of Bids Documents		X							
8	Third Party Observer				X					No Third-party observer
D	NOTIFICATION OF AWARD OF CONTRACT						Good			
1	Period within which Award Letter was issued		X							



2	Adequacy of Award Letter content		X							
E	ACCEPTANCE OF AWARD OF CONTRACT							Good		
1	Timeliness of Award Acceptance		X							
F	SIGNED CONTRACT/DATE							Good		
1	Signed Contract Agreement		X							
2	Timeliness of Signing of Agreement		X							
G	CONTRACT AMENDMENTS, IF ANY								Good	
1	No contract amendment	X								
H	STORE RECEIPT DOCUMENT						Poor			
1	Appropriateness of Date of Receipt of Item				X					
2	Adequacy of representation of items received				X					
J	EVIDENCE OF DELIVERY/COMPLETION							Fair		
1	Completion Documentation		X							
2	Completion within Agreed Time Period				X					The contract was already completed before the contract Agreement
K	CONSULTANTS OPINION ON VALUE FOR MONEY	Moderate								



L	OVERALL RATING OF PROCUREMENT RISK AND EFFICIENCY	Risk	Efficiency	Medium risk and fair efficiency were adjudged based on the assessment of the basic activities and processes respectively.
		Medium	Fair	

**AFRICA CENTRE OF EXCELLENCE CENTRE FOR MYCOTOXIN AND FOOD SAFETY (ACEMFS)
FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA**

GOODS

4.. PROCUREMENT AND INSTALLATION OF 25KVA HYBRID INVERTER WITH 24 TUBULAR BATTERIES

PROCESS/ACTIVITY PERFORMANCE RISK RANGE AND SCORE

S/NO	PROCESS/ACTIVITY	PROCESS/ACTIVITY PERFORMANCE RISK				PROCESS EVALUATION SCORE				REMARK
		NOT APPLICABLE (NA)	0% - 39.99% (L)	40%-59.99% (M)	60%-100% (H)	0%-49.99% (POOR)	50%-74.99% (FAIR)	75%-100% (GOOD)	OVERALL SCORE	
A	INVITATION FOR BIDS						Fair			Adjudged fair because SBD was not used/poor detailed specifications
1	In the Procurement Plan		X							
2	Appropriate Advertisement			X						Advert should have been placed on the Centre's website and notice board.
3	Standard Bidding Documents		X							SBD Used
4	Specifications				X					copy of the quotations sent to the bidders was not sighted, so the details of the specification cannot be ascertained
5	Appropriateness of Procurement Method and Threshold		X							
6	No. of Bids invited		X							Five (5) quotations requested.
7	Bid Validity Period				X					Not stated
8	Compliance				X					



	Documents received									
B	BIDS SUBMISSION							Good		
1	Submission Made within Solicitation Period.		X							
2	No of Bids Received		X							Five (5) quotations received.
3	Adequacy of Time for Bid Submission		X							
4	Level of Compliance to Instructions		X							
C	QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY							Fair		
1	Composition and Adequacy of Bid Evaluation Committee		X							
2	Disqualification of Non-Responsive Bids				X					
3	Failure to Disqualify Non-Responsive Bids				X					
4	Timeliness of Evaluation of Bids		X							
5	Similarities Between Competing Bids		X							
6	Detected Collusion of Bids		X							
7	Detected Falsification of Bids Documents		X							
8	Third Party Observer				X					No Third-party observer
D	NOTIFICATION OF AWARD OF CONTRACT							Good		



1	Period within which Award Letter was issued		X							
2	Adequacy of Award Letter content		X							
E	ACCEPTANCE OF AWARD OF CONTRACT							Good		
1	Timeliness of Award Acceptance		X							
F	SIGNED CONTRACT/DATE							Good		
1	Signed Contract Agreement		X							
2	Timeliness of Signing of Agreement		X							
G	CONTRACT AMENDMENTS, IF ANY									
1	No contract amendment	X								
H	STORE RECEIPT DOCUMENT						Poor			
1	Appropriateness of Date of Receipt of Item				X					
2	Adequacy of representation of items received				X					
J	EVIDENCE OF DELIVERY/COMPLETION							Fair		
1	Completion Documentation		X							
2	Completion within Agreed Time Period		X							



K	CONSULTANTS OPINION ON VALUE FOR MONEY	Moderate		
L	OVERALL RATING OF PROCUREMENT RISK AND EFFICIENCY	Risk	Efficiency	Medium risk and fair efficiency were adjudged based on the assessment of the basic activities and processes respectively.
		Medium	Fair	



APPENDIX IV
EXIT MEETING SHEET

APPENDIX IV
FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA
ISSUES AT EXIT MEETING – WITH CENTRE RESPONSES

S/NO	ISSUES RECORDED/CLAUSES	CLAUSE	NATURE OF INFRACTION	CENTRE RESPONSE	REMARK
OFFENCES – CLAUSE 58 OF THE PPA 2007 AS AMEMDED					
1	Not in the Procurement Plan	18(a-g)			
2	Debriefing	19(e)	The unsuccessful bidders were not debriefed.	The Centre claimed that they used SMS and WhatsApp channels of communications to debrief the unsuccessful bidders.	No evidence (by way of reference to the email) was shown the audit team.
3	Invitation to Bid	25.2(ii)	Invitation was placed on two newspapers and and none in the Federal Tenders' Journal	Did not know that a contract of not up to N50m should be advertised in the Tenders Journal.	
4	Mandatory Compliances	16(6)b			
5	Bids after deadline	27.5			
6	Bid opening register	30(d)			
7	Collusive Practice	58.4(a)			
8	Coercion and undue influence <i>(Directly, indirectly or attempting to influence in any manner the procurement process)</i>	58.4(b & c)			
9	Contract Splitting	58.4(d)			
10	Bid Rigging	58.4(e); 58.10(a & b)			
11	Competition,	24			



	transparency				
12	Observers	19(b)			
13	Requested Document not provided	58(4)h			
14	Non-remittance of Taxes	40* FIRS (Establishment) Act 2007	Could not ascertain the remittance of Tax to the appropriate beneficiary authorities.		The cash book was not forwarded to the audit team.
15	Direct Procurement	42			
16	Expression of Interest	44			
17	Request for Quotation	41	The copies of the RFQs were not sighted.	Centre claimed to have forwarded the RFQs using the email.	Copy of the email was not shown to the audit team.
18	Request for Proposal	45			
19	Bid Validity Period	29			
20	Procurement Planning Committee	21			
21	Tenders Board	22			



APPENDIX V
PROCUREMENT PLAN



Procurement Plan-Works ✓

Item No.	Description of Goods/Services	Quantity	Unit	Estimated Value (₦)	Procurement Method	Submission of Bids	Pre-qualification	Pre-qualification Deadline	Bid Opening Date	Contract Award Date	Contract Duration	Contract Value (₦)	Contract Documents				Contract Implementation			
													Bill of Materials	Technical Specifications	Terms & Conditions	General Conditions	Advertisement	Pre-qualification	Contract Agreement	Performance Bond
1	Construction of 1000sqm	1	sqm	1000000	Open Tender	Pre-qualification	Pre-qualification	15-Mar-22	15-Apr-22	15-May-22	15-Jun-22	1500000	15-Mar-22	15-Apr-22	15-May-22	15-Jun-22	15-Jul-22	15-Aug-22	15-Sep-22	15-Oct-22
2	Construction of 500sqm	1	sqm	500000	Open Tender	Pre-qualification	Pre-qualification	15-Mar-22	15-Apr-22	15-May-22	15-Jun-22	500000	15-Mar-22	15-Apr-22	15-May-22	15-Jun-22	15-Jul-22	15-Aug-22	15-Sep-22	15-Oct-22
3	Construction of 200sqm	1	sqm	200000	Open Tender	Pre-qualification	Pre-qualification	15-Mar-22	15-Apr-22	15-May-22	15-Jun-22	200000	15-Mar-22	15-Apr-22	15-May-22	15-Jun-22	15-Jul-22	15-Aug-22	15-Sep-22	15-Oct-22
4	Construction of 100sqm	1	sqm	100000	Open Tender	Pre-qualification	Pre-qualification	15-Mar-22	15-Apr-22	15-May-22	15-Jun-22	100000	15-Mar-22	15-Apr-22	15-May-22	15-Jun-22	15-Jul-22	15-Aug-22	15-Sep-22	15-Oct-22
5	Construction of 50sqm	1	sqm	50000	Open Tender	Pre-qualification	Pre-qualification	15-Mar-22	15-Apr-22	15-May-22	15-Jun-22	50000	15-Mar-22	15-Apr-22	15-May-22	15-Jun-22	15-Jul-22	15-Aug-22	15-Sep-22	15-Oct-22
6	Construction of 25sqm	1	sqm	25000	Open Tender	Pre-qualification	Pre-qualification	15-Mar-22	15-Apr-22	15-May-22	15-Jun-22	25000	15-Mar-22	15-Apr-22	15-May-22	15-Jun-22	15-Jul-22	15-Aug-22	15-Sep-22	15-Oct-22
7	Construction of 12.5sqm	1	sqm	12500	Open Tender	Pre-qualification	Pre-qualification	15-Mar-22	15-Apr-22	15-May-22	15-Jun-22	12500	15-Mar-22	15-Apr-22	15-May-22	15-Jun-22	15-Jul-22	15-Aug-22	15-Sep-22	15-Oct-22
Total												3000000								



APPENDIX VI
PICTURES



































APPENDIX VII
TERMS OF REFERENCE

3.1 TERMS OF REFERENCE

The Terms of Reference (TOR), the WB Procurement Guideline, the Public Procurement Act 2007 and the Public Service circular relating to the Procurement practice within the University is the guiding framework for the post procurement review. Key procurement processes were considered including:

- Client's Capacity, Adequacy of Staff; Role of Procurement Agents/Consultants; Implementation Arrangements;
- Procurement Plans and Monitoring;
- Advertising;
- Pre/Post-Qualification ;
- Bid Opening;
- Bidding Documents;
- Evaluation and Awards;
- Bid Validity Extensions;
- Signed Contracts;
- Contract Amendments and Change/Variation Orders;
- Actual Contract Payments vs. Contract Award Amount
- Securities (for Bid, Performance, Advances, Insurance, Liability, etc.);
- Contractors' Claims;
- Damages and Penalties for Delays, non-compliance with Functional Guarantees, etc.;
- Payment certificates, payments made (date and value), final price;
- Withdrawals from the Loan/Credit Agreement (date and value);
- Protests from Bidders/Contractors;
- Reasons for Slow Progress of Completion;
- Delays in Payments, Imports, Customs, etc. if any;
- Shipping documents
- Test certificates, quality certificates etc.
- List of deliverables and completion (date, description, quantity, location of goods or works);
- Contractual Disputes and their Resolution;
- Bank Comments/Reviews/Interventions at each stage; Turnaround time and Efficiency;