



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

FINAL PROCUREMENT AUDIT REPORT



**CENTRE OF EXCELLENCE FOR GENOMICS
OF INFECTIOUS DISEASES
(ACEGID)**

REDEEMERS UNIVERSITY, EDE, OSUN STATE

SUBMITTED BY

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**ABBREVIATIONS AND ACRONYMS**

ACE	Africa Centre of Excellence.
ACE - IMPACT	Africa Centre of Excellence for Development Impact.
ACEGID	Africa Centre of Excellence for Genomics of Infectious Diseases.
CL	Centre Leader.
CQS	Consultant Qualification Selection.
DC	Direct contract.
FGN	Federal Government of Nigeria.
FME	Federal Ministry of Education.
GPN	General Procurement Notice.
IC	Individual Consultant.
ICB	International Competitive Bidding.
IDA	International Development Association.
IS	International Shopping.
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.
RUN	Redeemers University.
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
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 Genomics of Infectious Diseases (ACEGID), Redeemers University, Ede, Osun State, Nigeria. It 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 procurement 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 Contract files where available 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 ACEGID was carried out with the use of checklists. Appendix ii.



1.3.2 Review Procedure

The Terms of reference noted that the Borrower and Bank agreed that the ACE-Impact Centres should use the Institutional guidelines in the implementation of the project'. However, Paragraph 5 of the Preface to the University's Tender's Manual informed that the Public Procurement Act 2007 as amended, should take precedence on the procurements under the ACE-Impact project in line with Section 15(1)b of the Act.

Paragraph 5 of the UTM states as follows; "Provisions has also been made in the manual to comply with provisions of the Act (Public Procurement Act, 2007) where the Federal Government or other organizations/agencies provide funding for any project in the University. The report also considered the levels of compliances to the general procurement principles.

1.3.3 University's Tender's Manual and Approval Limits

The University in its Tender's Manual stated the following approvals authorities for contracts of goods and services:

- (1) University's Tenders Board – in excess of N20 million.
- (2) Bulk Purchase Committee – bulk purchases N3million to N10 million purchased directly from the wholesaler of manufacturer's representative.
- (3) The minor works committee - values N3 million to N15 million. It shall also be responsible for awards of contracts of services below N3 million.
- (4) Procurement Officer - responsible for goods and services valued up to N3 million.

It would be noted at this point that approval limit is different from procurement due process. Every procurement should be subjected to the procurement process bearing in mind the thresholds.

1.4 General Procurement

1. Africa Centre of Excellence for Genomics of Infectious Diseases (ACEGID) could not present the list of the item that were procured in 2023. From the documents the Centre provided, the audit team identified about twenty-nine (29) contracts procured in 2023 as shown with appendix i (list of procured contracts by ACEGID). Twenty (20) of these procurements were in naira while nine (9) were in United States of America Dollar (USD). These



procurements in USD are converted to naira using the Central Bank of Nigeria (CBN) rate at the period of the procurement.

2. 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.

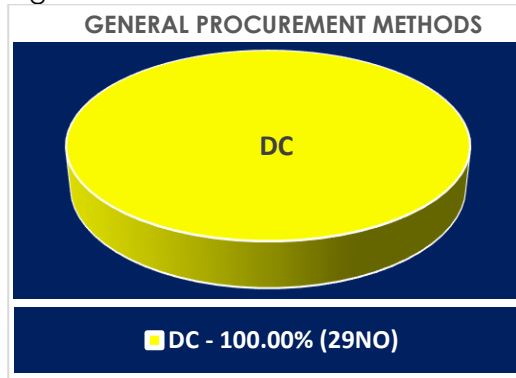
Table 1

VALUES OF GENERAL 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	DC	460,709,112.25	100.00	GOODS	425,253,510.14	92.20
2	NCB	0.00	0.00	WORKS	6,183,720.00	1.40
3	RFQ	0.00	0.00	SERVICES	29,271,882.11	6.40
4	TOTAL	460,709,112.25	100.00%	TOTAL	460,709,112.25	100.00%

1.4.1 General Procurement Methods

ACEGID adopted Direct Contract (DC) method for all the procurements irrespective of the threshold. See figure 1 and Table 1 above shows the values of the procurement methods.

Figure 1



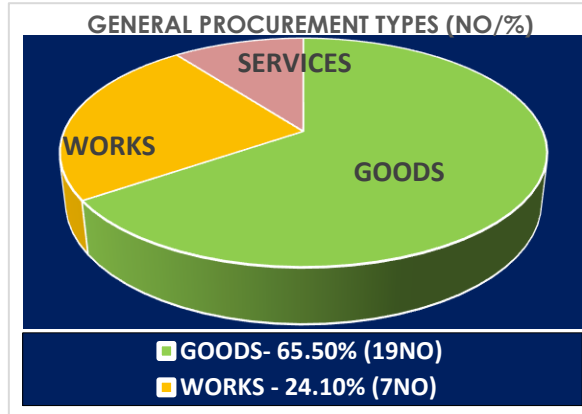
1.4.2 General Procurement Types

The procurement types were of nineteen (19) goods contracts representing 65.50% of procured contracts, seven (7) works contracts representing 24.10% and three (3) contracts representing 10.40% were services as shown on



figure 2. Table 1 above shows the value representation of the procurement types.

Figure 2



1.4.3 Sample Size

The audit sample size was determined by observed trends regarding the procured contracts based on the peculiarities of procurements process practices at the ACEGID. All the procurements were through Direct Contracts (DC), regardless of the thresholds.

Twenty-nine (29) procurements were recorded from the information and data made available to the audit team. These include nine (9) contracts that were procured using the USD. Nine (9) contracts representing about 31.00% of the 2023 procurements were selected for review. See tables 3 & 4. Two (2) of them were procured in dollars.

The total amount in naira of the reviewed two (2) dollars contracts is N146,345,631.40 out of the total reviewed contract amount of N174,480,994.45.

TABLE 3 – FORM 3 - SELECTION OF REVIEW SAMPLE METHODS

	CONTRACTS	RFQ	NCB	DC	Total
		Post Review	Post Review	Post Review	Post Review
	Reviewed	0	0	9	9
	Population	0	0	9	9

TABLE 4 – FORM 3 - SELECTION OF REVIEW SAMPLE TYPES

	CONTRACTS	Goods	Works	Services	Total
		Post Review	Post Review	Post Review	Post Review



Reviewed	6	2	1	9
	out of	out of	out of	out of
Population	19	7	3	29

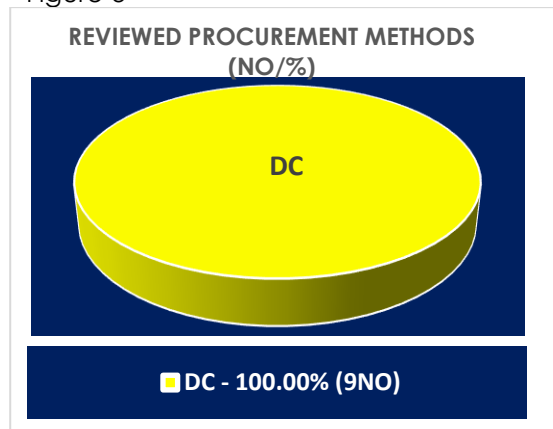
Table 2

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	DC	460,709,112.25	38,117,156.50	100.00	GOODS	425,253,510.14	161,801,651.24	91.70
2	NCB	0.00	0.00	0.00	WORKS	6,183,720.00	2,775,000.00	1.60
3	RFQ	0.00	0.00	0.00	SERVICES	29,271,882.11	11,947,925.83	6.70
4	TOTAL	460,709,112.25	176,524,577.07	100.00%	TOTAL	460,709,112.25	176,524,577.07	100.00%

1.4.3.1 Sample Methods

The Nine (9) selected contracts were procured using DC method as shown in figure 3

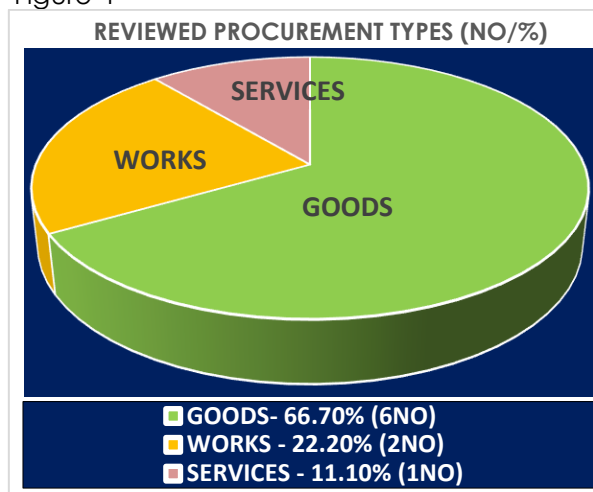
Figure 3



1.4.3.2 Sample Types

The Nine (9) selected contracts were made up of six (6) goods at 66.70%, two (2) works at 22.20% and one (1) service contract at 11.10 % of the number of contracts selected for review as shown in figure 4.

Figure 4



1.5 Findings

1. The University Tender's Manual (UTM) stated on the preface that provision has been made in the manual to comply with the provisions of the Public Procurement Act (PPA) of 2007, where the Federal Government or other organizations/agencies provide funding for any project in the University.
2. ACEGID generally used the University Tender's Manual (UTM) in its procurement processes. The Centre did not use the PPA 2007 as amended. This is against the provision of section 15(1)b of the PPA 2007 as amended. Even some UTM provisions were flouted.
3. There were no contract files. Not even one.
4. Most purchases are termed "REFUND" on cash advances, made out of pocket expenses, based on Direct Purchases that are within the threshold of Direct Contract/Market Survey (DC/MS)
5. There was no due process with the procurements at ACEGID in terms of complying with the basic requirements for awards of contracts like withholding tax (WHT), PENCOM, ITF, NSITF and IRR.



6. Generally, there were little or no competition with the procurement processes at ACEGID. The only quotations sighted were those of the vendors that the awards were made to.
7. The UTM allows the Procurement Officer to be responsible for direct purchase of goods and services valued up to N3 million; stating that the Minor Works Committee (MWC) should be responsible for works and services with values above N3 Million but not exceeding N15 million.
8. ACEGID did not consider thresholds with most of the procurements. Even those guidelines provided in the UTM were not considered in awarding most contracts. The Centre staff approved contracts in excess of their approval limits without sighted inputs from the University's Tender's Board (UTB), the MWC or the Bulk Purchase Committee (BPC).
9. A good number of payments were termed "Refunds" to a staff. Even where work was completed and a vendor furnished details of payment. The staff that requested for refund is paid much later than the date the vendor completed the contract and submitted payment details. When and how the vendor got paid was not sighted.
10. Most purchases are termed "REFUND" of cash advances made out of pocket expenses, based on Direct purchases that are within the threshold of Market Survey/DC.
11. Most procurements were approved without any application of due process. No evidence of inputs and approvals from the University Management Board etc. This practice covers both local, National and international procurements. Information made available to the team showed that the Centre leader initiated and approved such contracts. Few examples are:
 1. The Procurement of Laboratory Consumables awarded as DC to Messrs. ISN Products Nig. Ltd of No 40-42 Association Ave, Obanikoro Bus stop, Ilupeju, Lagos L.A, Nigeria at the contract sum of USD49,277.75 (about N22,702,259.40).



2. The Procurement of Nextseq2000 Sequencing System awarded as DC to Messrs. ISN Products Nigeria Ltd of No 40-42 Association Ave, Obanikoro Bus stop, Ilupeju, Lagos L.A, Nigeria; at the contract sum of USD268,300.00. (About N123,643,372.00).
3. The Procurement of Laboratory Consumables awarded as DC to Hi-Tech Detection System Parc d'activites du Moulin de Massy, 3 Rue du Saule Trapu - BP 246, at the contract sum of USD110,901.00. (About N89,453,633.80).
4. The Payment of Hauling and Shipping of Furniture from Baltimore Port to Lagos awarded to Messrs Gabloy Freight Services LLC, based on the quotation dated July 9, 2023 in the contract sum of N11,947,925.80. (USD 15,500.28),
12. Apart from the non-consultancy services for the Janitorial and Cleaning Services, the Centre does not deduct/or remit taxes to the appropriate beneficiaries. The cash book attests to that. Section 40 of the FIRS (establishment) Act 2007 is very clear on tax deductions and remittances.
13. Majority of purchases are within the threshold for direct purchases/market survey etc.
14. Most documents on the Dollar procurements were only shipment information without details of the items. Some show only the Proforma Invoice and acknowledgement of receipt of items as the only available document on the procurement (see attached from ISN Products Nig. Ltd for \$268,300 and \$50,000 and LIFE TECHNOLOGIES LTD for \$8,220.55 and BRIDGE BIOTECH LTD for \$1,935)
15. There are practices that clearly show that there were limited competition and benefits of value for money (VFM), from procurements by the Centre.
16. In most case, evidence of invitations and solicitation for quotations were not sighted, because they were not used.



17. Apart from Purchase Order (PO) awards, agreements were not seen to have been executed for the contracts awarded.
18. Withholding Taxes (WHT) and Value Added Taxes (VAT) were not deducted or evidently remitted to the relevant tax authorities; especially with the contracts that were done by contractors but were paid to Centre staff who had collected cash advances to effect the payments.
19. There was poor documentation and filing of procurement materials.

1.8 Infractions

ACEGID was notified of the identified infractions. These were extracted from findings and from the general issues raised with the ACEGID staff during the exit meeting. They are based on unsatisfactory explanations by the ACEGID staff. Appendix v. ACEGID should address the following:

1. Why the Centre is in the practice of not deducting and remitting taxes to the appropriate beneficiary line with section 40 of FIRS (establishment) Act 2007.
2. Why does the ACEGID not comply with section 16(6)b of the PPA 2007 as amended in all the procurements carried out by the Centre. There is not a single procurement process where mandatory compliance documents were considered in the award of contracts of all categories.
3. The ACEGID does not consider thresholds in the procurement processes activities that it carried out. The Federal Government circular Ref.No.PROC/OSF/BPP/709/85 of January 19, 2022 is very clear on approved prior review thresholds.
4. There is not a single procurement process exercise that was competitive at the Centre. ACEGID should explain why such is the case, as this is against the core principles of public procurement.

1.6. Rating and Classification

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

Table 5:

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

1.7 Audit Opinion

The reviews considered the observed procurement processes and the use of the university procurement policy and determined that the Centre has an average score of **50%**. The procurement processes activities of ACEGID, Redeemer's University **NEEDS IMPROVEMENT**. The opinion is also based on determination and rating of activities as shown in table 6 below:

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	Poor
3	Procurement Method	Based on Institutional guideline and the PPA requirements.	Fair
4	Bidding Processes	Based on Institutional guideline and the PPA requirements.	Poor
5	Bid Evaluation & Reporting	Adherence to criteria	Poor
6	Contract Award	Meeting awards requirements	Poor
7	Documentations	Quality, filing, ease of retrieval and assessment	Poor
8	Competition and Equal opportunity	Based on Institutional guideline and the PPA requirements	Poor
9	Value for money (VFM)	Based on the PPA 2007 and procurement principles.	Fair
10	Transparency	Based on the PPA 2007	Poor
11	Economy	Based on Institutional guideline and the PPA 2007.	Fair
12	Efficiency	Based on the PPA 2007 and procurement principles.	Fair
13	Contract Implementation, Monitoring and Evaluation	Based on Institutional guideline and the PPA requirements	Fair



1.8 Recommendations

1. ACEGID does not follow rules and this should not continue you be allowed. The UTM specifically stated that the Centre would carry out these procurement processes based on the PPA 2007.
2. There are thresholds and approval authorities for each category. ACEGID should understand that there are differences between approval limits and procurement due process. The Centre hides under the UTM to weaken the procurement process with visible infractions.
3. Taxes must always be deducted and remitted especially as the project is within section 15(1)b of the PPA 2007. Allowing WHT to be deducted from operations of legal entities that are doing businesses in Nigeria is an obligation owed to the FGN by ACEGID that must be fulfilled under section 40 of the FIRS (establishment) Act 2007.
4. Use of cash advances made to Centre staff that allow payment to be made to vendors from staff's account should be stopped. It can easily be used to abuse the process.
5. These procurements at the Centre with vague details are experienced because the information required are most times said to be with the Centre Leader, who was always said to be very busy and could not be reached.
6. There should be competition, transparency, VFM and economic consideration in all procurement processes at the ACEGID.
7. The ACEGID is not a private business entity. It is being financed with loans that the FGN took from the WB. It is an abuse of due diligence and procurement processes for a staff to approve an award of contract without being qualified to do that.



8. Regardless of the provisions in the UTM, the Centre should reduce the issue of patronage based on long relationship with vendors. The practice is a vehicle for corrupt practices that defeats the aims and gains expected from due process in procurement practices.
9. The procurement department is not well staffed. The Centre should be advised to improve on that.
10. Continuous Procurement training for staff of the Centre will improve the qualities of deliveries at every stage of the procurement process. This will enhance their understanding of general procurement guidelines and principles.

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(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 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.

2.1.1 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.

2.1.2. THE SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT IMPACT (ACE- IMPACT) PROJECT

2.12.1 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.

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

2.1.2.3 Specifically, the ACE-Impact is intended to achieve the following:



1. 'Meet labour market requirement to improve economic growth, skill development and poverty reduction'.
2. The project is based on performance and invest in universities that have capacity 'to increase knowledge and technology absorption and build knowledge-based competitive advantages' and 'herald in a new wave and modality of support to African higher education'.
3. To help participating African universities to (a) pattern of specialization. (b) 'link education and research with regions development needs (c) meet international quality standards (d) use results-based financing (e) enable dynamism in African universities and help them become more 'independent financially, managerially and administratively.

2.2. AFRICA CENTRE OF EXCELLENCE FOR GENOMICS OF INFECTIOUS DISEASES, REDEEMERS UNIVERSITY, EDE.

Redeemers University, Ede is a Private University owned by the Redeemed Christian Church of God. It is one of the 17 Nigerian Universities that are benefitting from the ACE-Impact project.

ACEGID aims to establish the African Center of Excellence for Genomics of Infectious Diseases (ACEGID) at Redeemer's University in partnership with academic, clinical and research Institutions in Nigeria, Sierra Leone and Senegal.

ACEGID two broad areas of objective are in:

A. Education Objectives: -

- (i) To develop African research capacity in genomics by building a critical mass of well-trained scientists.
- (ii) To empower African researchers to optimally utilize genomics Knowledge and tools towards control and elimination of infectious diseases.
- (iii) To create a genomics curriculum to support and promote cutting edge genomics-based research for health advancement.
- (iv) Engage communities in prevention efforts, public health sponsored activities and education.



B. Research Objectives

- (i) Use field deployed and state-of-the-art genomic technology to identify pathogens driving febrile illness.
- (ii) Create a foundation for Africa scientists to carry out tractable and important genetic research projects entirely in the country.

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 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 ACEs 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 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 ACES

The purpose of the Procurement Audit of ACEs 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 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 ACEGID, Redeemers University, Ede, Osun State, Nigeria.

2.8 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 guiding principles.

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 ACEGID that were involved in the various stages of the procurement process/activities. The opinions and clarifications from the ACEGID staff are considered and addressed in the report.

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

- (1) Procurement Plan.
- (2) Institution guideline.
- (3) Solicitation documents used before award.
- (4) Contract files.
- (5) Payment Vouchers.
- (6) Cash Book.

3. Visits to selected project site was undertaken to determine the quality of materials and labour deployed to the work by the contractor. It also helps to determine the level of supervision from the ACEGID procurement unit.



4. This data analyzed enabled the determination of the following critical success factors;

- (1) Compliance with the provisions of the World Bank Procurement Guideline.
- (2) Compliance with the provisions of the Public Procurement Act 2007 (examine the Management Control Framework in place to monitor procurement and contracting activities within ACEGID
- (3) Compliance with the use of standard bidding documents (examine procurement documents and contracts files issued between the stipulated periods).
- (4) Compliance with the Code of Conduct for Public Officers involved in Procurement (review the processes undertaken by personnel of the ACEGID 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 ACEGID, Redeemers University during the field works were:

1. Deputy Centre Leader
2. Procurement Officer
3. Accountant



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 ACEGID procurement unit conform to accepted procurement principles in accordance with the NUC/WB guidelines.
2. Whether they fairly represent the financial position of the procurement activities of ACEGID.
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

The list of the procured contract contains twenty-nine (29) procurements. These are sourced from the information made available to the audit team.



Nine (9) of the procured contracts were selected for review. The selection for review was thirty-one percent (31%) of the number of contracts procured; and about 38% of the value in naira of the total procurement. This selection of 31.00% was based on the observation that more than 90% of the procurements follow the same process and pattern.

Table 7– ANALYSIS OF SAMPLED/AWARDED/REVIEWED CONTRACTS

S/NO	DESCRIPTION	NO OF PROJECTS COMPLETED	NO OF PROJECTS ON-GOING	TOTAL
1	January 1, 2023 to December 31, 2023	29	0	29
	TOTAL	29	0	29

Table 8 – ANALYSIS IN PERCENTAGE OF SAMPLED/REVIEWED CONTRACTS

S/NO	DESCRIPTION	PERCENTAGE
1	Completed (29No)	100%
2	Uncompleted (0No)	0%
	TOTAL	100%

Table 9 – ANALYSIS IN VALUE OF SAMPLED/REVIEWED CONTRACTS

S/NO	DESCRIPTION	VALUE (N)	TOTAL (%)
1	Completed (29No)	460,709,112.25	100
2	Uncompleted (0No)	0.00	0
	TOTAL	460,709,112.25	100



SECTION 4 – SPECIFIC CONTRACTS/PROJECTS DETAILS



4.1 PAYMENT OF HAULING AND SHIPPING OF FURNITURES FROM BALTIMORE PORT TO LAGOS

4.1.1 Introduction

This contract was for the transportation of the furniture that were procured from the USA for the furnishing of ACEGID office and staff quarters. The contract was awarded to **Messrs Gabloy Freight Services LLC**, based on the quotation dated July 9, 2023 in the contract sum of N11,947,925.80. (USD 15,500.28), about 0.31% of the Bank Financing. It was a direct contact (DC), initiated and approved by the Centre Leader without any visible form of input from any of the Committees listed in the UTM, no competition, and no transparency. The information on the purchase of furniture was not sighted.

4.1.2 Annual Procurement Plan

The activity is not in the 2023 procurement plan.

4.1.3 Documentation

Documentation of this activity by the Centre was poor as no evidence of compliance with statutory requirements were sighted. The only document on the contract was the approval made for the contract by the Centre leader dated July 12, 2023.

4.1.4 Payments/Disbursements

The gross amount of N11,947,925.83 (USD 15,500.00) was paid through PMT/02/22/23/24/SEP/000079 of September 12, 2023.



4.1.5 Recommendation

This contract has no attributes of appreciable subjection to due process. The Centre should ensure that competition exists in procurement processes which enhances value for money by allowing more contractors to participate in the bidding processes. There should be transparency in such procurement.

4.1.6 Conclusion

The centre is encouraged to adhere strictly to the rules and regulations guiding the public procurement process. Procurement unit should also be mindful of various thresholds and approval limits in line with the FGN circular Ref; No. PROC/OSGF/BPP/709/85 January 19, 2022.

4.2 PROCUREMENT OF NEXTSEQ2000 SEQUENCING SYSTEM

4.2.1 Introduction

This contract was procured using Direct Contract. This should have been procured using the National Competitive Bidding Method (NCB). The award was made to **Messrs. ISN Products Nigeria Ltd** of No 40-42 Association Ave, Obanikoro Busstop, Ilupeju, Lagos L.A, Nigeria. The contract sum was USD268,300.00. About N123,643,372.00 (One Hundred and Twenty-Three million, Six Hundred and Forty-Three Thousand Three Hundred and Seventy-Two naira only) gross. This is about 5.36% of the Bank Financing. The only document and information that was provided by ACEGID on this procurement was the Proforma Invoice dated May 25, 2023, upon which the items received was acknowledged on August 5, 2023. (See appendix vii).

4.2.2 Annual Procurement Plan

The activity was in the 2023 procurement plan of the centre.

4.2.3 Documentation

The documentation of this activity by the centre was poor. The only document furnished was the Proforma Invoice. Every other transaction document on the procurement was not supplied by the ACEGID.

4.2.4 General Observation

1. NCB was the appropriate method that should have been used.



2. Only one supplier approached for quotation. No evidence of competition.
3. Mandatory compliance documents were not sighted
4. No evidence of conduct of due diligence on the contractor.
5. Evidence of approval by the committee responsible for works of such threshold was not sighted.
6. Evidence of payment of taxes and levies were not sighted.

4.2.5 Recommendation

1. The Centre must always abide by the procurement rules and guidelines. There were clear abuses on this procurement as no input from the BPP and the University Management (in line with the UTM provisions) were sighted.
2. The Centre must always consider thresholds in any procurement exercise before deciding on the method to adopt.
3. Compulsory mandatory documents must be made available as evidence that the supplier is compliant. Where there are exemptions, such must be clearly stated with evidence.
4. Based on our finding which is dependent on the information supplied to us, this contract is prone to risks. For instance, no agreement was sighted, no formal award letter was sighted, no supplier details were sighted and there were no payment details.

4.2.6 Conclusion

The Centre should always provide records of activities and timeline for all procurements irrespective of method of procurement and type of contract.



4.3 PROCUREMENT OF LABORATORY CONSUMABLES.

4.3.1 Introduction

The contract was awarded to **Messrs. ISN Products Nig. Ltd** at the contract sum of USD49,277.75 (about N22,702,259.40) through the purchase order dated May 23, 2023. This threshold demands that the contract should be procured through the National Competitive Bidding (NCB), but available document showed that it was procured using DC. No evidence of Original Equipment Manufacturer) OEM) certification to **Messrs. ISN Products Nig. Ltd** was sighted. No Bureau of Public Procurement (BPP) approval to use DC for the procurement. There was also no evidence of approval by the Committee authorized by the University to do so under the threshold. In effect there was no competition and transparency, no fairness. Payment and payment details were not sighted.

4.3.2 Annual Procurement Plan

The activity, being laboratory consumables, is the 2023 procurement plan.

4.3.3 Documentation



The documents sighted for this contract are very few, with scanty information. In fact, the only document was the quotation dated May 23, 2023. There was no authorization from the regulatory agencies regarding the contract procurement process compliances.

4.3.4 General Observation

There was no competition. The consumables can be supplied by many vendors and it is expected that at least three (3) should have been approached to submit bids for evaluation.

Compliance with mandatory requirements were not sighted.

Deduction and remittance of statutory taxes and VAT were not seen to have been done.

4.3.5 Recommendation

This procurement deserves to have at least three quotations to compares.

By the threshold, ACEGID should have requested for approvals to use DC for the procurement of the items.

4.3.6 Conclusion

Public Procurement activities in the likes of the ACE-Impact projects should not be handled as if it is a private matter. High degree of compliance with rules and guidelines should always be deployed in such public procurement projects execution.



4.4 HORTICULTURAL WORKS ON ACEGID SITE.

4.4.1 Introduction

The contract was for the new phase of horticultural work on ACEGID site and it was awarded to **Messrs. KINGSFIELD GARDEN** at the contract sum of N1,575,000.00 (USD2,006.65), through the approval by the Centre Leader dated August 14, 2023. The only quotation sighted was that of the successful bidder. There was also no evidence of approval by the Committee authorized by the University to do so under the threshold. In effect there was no competition and transparency, no fairness. Payment was made to the Procurement officer on August 15, 2023 through Cheque No. No. PMT/02/22/223/AUG/001003 of August 15, 2023)

4.4.2 Annual Procurement Plan

The activity, is specifically not stated in the procurement plan.

4.4.3 Documentation

The documents sighted for this contract are very few, with scanty information. The only document was the quotation dated August 13, 2023.



4.4.4 General Observation

There was no competition. Compliance with mandatory requirements were not sighted.

Deduction and remittance of statutory taxes and VAT were not seen to have been done.

The payment was made to the procurement officer. When and how Messrs Kingfield Garden was paid was not disclosed to the audit team.

4.4.5 Recommendation

This procurement deserves to have at least three quotations to compares.

4.4.6 Conclusion

Public Procurement activities in the likes of the ACE-Impact projects should not be handled as if it is a private matter. High degree of compliance with rules and guidelines should always be deployed in such public procurement projects execution.



4.5 PROCUREMENT OF PLUMBING MATERIAL AND INSTALLATION OF SPRINKLERS AT ACEGID SITE

4.5.1 Introduction

This contract quotation was submitted by **Messrs. GINELLA & ASSOCIATES** at the sum of Four Million Four Hundred and Eighty-Two Thousand Five Hundred and Seventy naira (N4,482,570.00), about USD9,731.81. This threshold is for SH/MS and it was initiated through email by the procurement officer on March 6, 2023 to the Centre Leader who approved it on the same day. The procurement is expected to have comparable quotations and evidence of compliance by bidders. However, the TCC of the supplier was sighted.

4.5.2 Annual Procurement Plan

It is not specifically identified in the procurement plan is under maintenance in the work plan.

4.5.3 Documentation

The only document seen on this procurement was the quotation and the approval dated March 6, 2023.

4.5.4 Payments/Disbursements



The gross amount of N4,482,750.00 (USD 1,583.00) was paid to Mrs Osilaja as cash advance. through PMT/02/22/23/MARCH/000542 of March 7, 2023. Taxes and VAT were not seen to have been deducted and remitted.

4.5.5 Recommendation

This is an MS contract. There should be other quotations to compare it with for competition to be felt. The Centre should ensure that competition exists in procurement processes which enhances value for money, by allowing more contractors to participate in the bidding processes. There should be transparency in such procurement.

4.5.6 Conclusion

The centre is encouraged to adhere strictly to the rules and regulations guiding the public procurement process. Procurement unit should also be mindful of various thresholds and approval limits in line with the FGN circular Ref; No. PROC/OSGF/BPP/709/85 January 19, 2022.



4.6 PROCUREMENT OF LABORATORY CONSUMABLES

4.6.1 Introduction

Quotation was received from **Messrs. Industrial and Medical Gases Nigeria Ltd** for the supply of Laboratory consumables. Four items (all Nitrogen Gases) were recorded as having been supplied at various amounts and dates as follows (i) May 26, 2023 – N111,144.00 (ii) June 9, 2023 – N2, 271,394.91 (iii) June 9, 2023 – N400,600.00 (iv) June 14, 2023 – N454,278.98. The total sum is **N3, 237,417.89 (about USD5,047.73)**, being 0.10% of the Bank Financing. Industrial and Medical Gas Nig. Ltd issued a receipt dated June 9, 2023. However, request for refund was put up by Prof. Christian Happi dated June 19, 2023, which was approved on the same day by the project Accountant and paid through Voucher No.: GPV/02/22/23/Jun/000537 of June 19, 2023.

4.6.2 Annual Procurement Plan

The activity is in the 2023 procurement plan of the centre.

4.6.3 Documentation

Documentation of the procurement process under this contract was not substantial. The documents sighted were the quotation of the



supplier, Receipt from the **Messrs. Industrial and Medical Gases Nigeria Ltd**, request for refund of payment from Prof. Christian Happi, approval for payment and the payment voucher.

4.6.4 General Observation

1. The process was not competitive.
2. There was no evidence of approval issued by the Committee captured in the UTM as authorized to do so.
3. Taxes were not paid because of the process of withdrawing the money after which the supplier is paid by the staff that the money was paid to. This a good case of not paying the necessary taxes despite doing business as a corporate entity. Moreover, this project is being financed partly by the Federal Government of Nigeria.

4.6.5 Recommendation

Payment of such nature should be made directly to the supplier who provided receipt, and is duty bound to pay taxes and other necessary levies and fees.

The Centre should always ensure that the authorized person give approval for contract awards.

4.6.6 Conclusion

Transactions that are subject to abuse should be stopped.

The Centre is a corporate entity and should not be seen to be a personal business outfit by the way contracts are initiated and awarded, especially with projects in the likes of ACE-Impact.



4.7 PROCUREMENT OF LABORATORY CONSUMABLES

4.7.1 Introduction

The selected supplier under DC method was **Messrs. Industrial and Medical Gases Nigeria Ltd** for the supply of Laboratory consumables. The total contract sum was **N2,271,395.00 (about USD2,919.08)**, being 0.05% of the Bank Financing. Industrial and Medical Gas Nig. Ltd issued a receipt. However, request for refund was put up by Prof. Christian Happi dated August 10, 2023, which was approved on August 14, 2023 by the Bursar and paid through Voucher No.: GPV/02/22/23/Jun/000641 of August 14, 2023.

4.7.2 Annual Procurement Plan

The activity is in the 2023 procurement plan of the centre.

4.7.3 Documentation

Documentation of the procurement process under this contract was not substantial. The documents sighted were the quotation of the supplier, Receipt from the **Messrs. Industrial and Medical Gases Nigeria**



Ltd, request for refund of payment from Prof. Christian Happi, approval for payment and the payment voucher.

4.7.4 General Observation

4. The process was not competitive.
5. There was no evidence of approval issued by the Committee captured in the UTM as authorized to do so.
6. Taxes were not paid because of the process of withdrawing the money after which the supplier is paid by the staff that the money was paid to. This a good case of not paying the necessary taxes despite doing business as a corporate entity. Moreover, this project is being financed partly by the Federal Government of Nigeria.

4.7.5 Recommendation

Payment of such nature should be made directly to the supplier who provided receipt, and is duty bound to pay taxes and other necessary levies and fees.

The Centre should always ensure that the authorized person give approval for contract awards.

4.7.6 Conclusion

Transactions that are subject to abuse should be stopped.

The Centre is a corporate entity and should not be seen to be a personal business outfit by the way contracts are initiated and awarded, especially with projects in the likes of ACE-Impact.



4.8 PROCUREMENT OF DIESEL FOR GENERATOR AT ACEGID

4.8.1 Introduction

Messrs. MUSAT MULTI-VENTURES COMPANY LTD was selected under DC method for the supply of Diesel. The total contract sum was **N3,600,000.00 (about USD7,819.79)**, being 0.16% of the Bank Financing. Messrs. MUSAT MUTI-VENTURES COMPANY LTD issued an invoice dated April 27, 2023. On April 27, 2023, request for refund of payment by the Head of Department, Internal Audit was approved and the payment was made to his with Voucher no.: GPV/02/22/23/Jun/000130.

4.8.2 Annual Procurement Plan

The activity is in the 2023 procurement plan of the centre as operational expenses.

4.8.3 Documentation

Documentation of the procurement process under this contract was not substantial. The documents sighted were the quotation of the supplier, Receipt from the **Messrs. MUSAT MUTI-VENTURES COMPANY**



LTD, request for refund of payment was put up by Engineer Bright Akinbulumo an approval for payment and the payment voucher.

4.8.4 General Observation

1. The process was not competitive.
2. There was no evidence of approval issued by the Committee captured in the UTM as authorized to do so.
3. Taxes were not paid because of the process of withdrawing the money after which the supplier is paid by the staff that the money was paid to. This a good case of not paying the necessary taxes despite doing business as a corporate entity. Moreover, this project is being financed partly by the Federal Government of Nigeria.

4.8.5 Recommendation

Payment of such nature should be made directly to the supplier who provided receipt, and is duty bound to pay taxes and other necessary levies and fees.

The Centre should always ensure that the authorized person gives approval for contract awards.

4.8.6 Conclusion

Transactions that are subject to abuse should be stopped.

The Centre is a corporate entity and should not be seen to be a personal business outfit by the way contracts are initiated and awarded, especially with projects in the likes of ACE-Impact.



4.9 INSTALLATION OF DANPALON CLADDING

4.9.1 Introduction

The cladding was for ACEGID building. It was awarded to **Messrs. SEMOSAP COMPANY** at the sum of one million two hundred thousand naira (N1,200,000.00) This threshold is for SH/MS and it is expected to have comparable quotations and evidence of compliances especially to TCC. The quotation was submitted on July 28, 2023. The approval/award date was on July 29, 2023 and the contract was completed on August 17, 2023 with job completion certified by ACEGID supervising officer.

4.9.2 Annual Procurement Plan

It is not specifically identified in the procurement plan but should be under maintenance in the work plan

4.9.3 Documentation

The only document seen on this procurement was the quotation and the approval letter dated July 29, 2023.

4.9.4 Payments/Disbursements



The gross amount of N1,200,000.00 (USD 1,583.00) was paid twice through PV-CDG/02/22/23/JUL/000220 of July 31, 2023 and PV-CDG/02/22/23/JUL/000244 of August 17, 2023. Taxes and VAT were not seen to have been deducted and remitted.

4.9.5 Recommendation

This contract is MS contract. That notwithstanding, there should be other quotations to compare it with for competition to be felt. The Centre should ensure that competition exists in procurement processes which enhances value for money by allowing more contractors to participate in the bidding processes. There should be transparency in such procurement.

4.9.6 Conclusion

The centre is encouraged to adhere strictly to the rules and regulations guiding the public procurement process. Procurement unit should also be mindful of various thresholds and approval limits in line with the FGN circular Ref; No. PROC/OSGF/BPP/709/85 January 19, 2022.



APPENDICES



APPENDIX I
LIST OF 2023 PROCUREMENTS AT ACEGID



REDEEMERS UNIVERSITY EDE, OSUN STATE – ACEGID

APPENDIX 1 -INVENTORY OF PROCURED ITEMS/SAMPLED & REVIEWED PROJECT

S/NO	PACKAGE NO	DESCRIPTION	CONTRACTOR / BENEFICIARY	AMOUNT (NAIRA)	AMOUNT IN USD	DATE	TYPE	METHOD USED	APPROPRIATE METHOD	REVIEWED CONTRACT	REMARKS
		ACEGID - RUN									
		GOODS									
1		PROCUREMENT OF DIESEL	MUSAT MULTI-VENTURES COMPANY LTD	3,600,000.00		APRIL 27, 2023	GOODS	DC	SH/MS	REVIEWED	COMPLETED
2		PROCUREMENT OF LIQYID NITROGEN	HAPPI CHRISTIAN	2,271,395.00		AUGUST 14, 2023	GOODS	DC	SH/MS	REVIEWED	COMPLETED
3		PROCUREMENT AND INSTALLATION OF FIBER CABLE BETWEEN THE NEW ACEGID SITE AND THE PRESENT OFFICE	RICHARD OYINLOYE	934,000.00		JANUARY 30, 2023	GOODS	DC	DC		COMPLETED
4		PURCHASE OF LAB CONSUMABLES	HAPPI CHRISTIAN	3,237,417.89		JUNE 19, 2023	GOODS	DC	SH/MS	REVIEWED	COMPLETED
5		PROCUREMENT OF LABORATORY CONSUMABLES	HAPPI CHRISTIAN	1,864,636.95		FEBRUARY 20, 2023	GOODS	DC	SH/MS		COMPLETED
6		PROCUREMENT OF PLUMBING MATERIAL AND INSTALLATION OF SPRINKLERS ON ACEGID SITE	OSILAJA LUCY	4,482,570.00		MARCH 7, 2023	GOODS	DC	SH/MS	REVIEWED	COMPLETED
7		INCURRED EXPENSES ON THE PURCHASE OF LAB CONSUMABLES	PROF HAPPI CHRISTIAN	1,928,323.00		MARCH 17, 2023	GOODS	DC	SH/MS		COMPLETED
8		PROCUREMENT OF DIESEL FOR THE GENERATOR AT ACEGID SITE	MUSAT MULTI-VENTURES COMPANY LTD	3,500,000.00		AUGUST 4, 2023	GOODS	DC	SH/MS		COMPLETED
9		PURCHASE AND INSTALLATION OF ACs IN THE ACEGID PHASE 1 BUILDING AND OTHER ACEGID FACILITIES	BRIGHT AKINBULUMO	1,079,000.00		AUGUST 28, 2023	GOODS	DC	SH/MS		COMPLETED



10		EXTRA CLEATS ON ACEGID BUILDING	OSILAJA LUCY	1,000,000.00		AUGUST 31, 2023	GOODS	DC	SH/MS		COMPLETED
11	15034551	MiSeq System US: EAR99 NL: NoCL (Net weight 62.83kg)	ISN Products Nigeria Ltd. 40-42, Association Ave, Obanikoro Busstop, Ilupeju, Lagos Nigeria	23,042,000.00	50,000.000	Proforma Invoice of May 25, 2023	GOODS	DC	NCB		Item Received by Akeemat Ayina on May 6, 2023
12	20038897	NextSeq™ 2000 Sequencing System US: EAR99 NL: NoCL (Net weight, 138kg)	ISN Products Nigeria Ltd. 40-42, Association Ave, Obanikoro Busstop, Ilupeju, Lagos Nigeria	123,643,372.00	\$268,300.00	Proforma Invoice of May 25, 2023	GOODS	DC	NCB	REVIEWED	Item Received by Akeemat Ayina on May 6, 2024
13	1. 4471136 2. 4472351	1. FLOID CELL IMAGING STATION EACH Lot/Serial No: D1923-FLD3-0041 2. PRINTER FLOID EACH	Life Technologies Limited 3 Fountain Drive Inchinnan Bussiness Park Paisley, PA4 9RF UNITED KINGDOM	4,841,492.92	\$8,220.55	Invoice Number 6246103 RI	GOODS	DC	RFQ		Item received by Allan Campbell on June 12, 2023
14	20088154 20040537 20027213 20027214 20042666 15032786 20018705	3 Nr. Viral Surveillance Panel, RUO 96 Rxns 3Nr. Illumina RNA Prep with Enrichment (96 SMP) 1Nr. IDT ILMN DNA/RNA UDI BT A Tag 96 idx 96SPI 1Nr. IDT ILMN DNA/RNA UDI BT A Tag 96 idx 96SPI 1Nr. IDT ILMN DNA/RNA UDI BT A Tag 96 idx 96SPI 2Nr. NXTR™ XT DNA SMP Prep Kit (96 SMP) 1 Nr. ILMN DNA LP (M) Tag (96 Spl)	Senior Product Specialist ISN Products Nigeria Ltd 143, Gbagada Expressway, Anthony Village, Lagos Nigeria	22,702,259.40	\$49,277.75	-	GOODS	DC	RFQ	REVIEWED	Price Quotation May 23, 2023



15	4389986 4392938	12 Nr. FG, KIT RNA-TO-CT 1-STEP SYBR, 200 RXN 4Nr. Applied Biosystems™ TaqMan™ RNA-to-CT™ 1-5 SHIPPING & HANDLING CHARGES	Hi-Tech Detection System Parc d'activites du Moulin de Massy, 3 Rue du Saule Trapu - BP 246	7,458,695.40	\$16,185.00	proforma Invoice PRM23175 of May 25, 2023	GOODS	DC	RFQ		
16	Elabscienc e	African Swine fever indirect ELISA kit Porcine Japanese Encephalitis Virus Antibodies ELISA Kit Human Japanese Encephalitis Virus (JEV) 1g6 ELISA Kit	Bridge Biotech Ltd	1,434,154.28	\$1,935	BLT7885 of August 9, 2023	GOODS	DC	SH/MS		Item Received by Akeemat Ayina on May 6, 2024
17	38221900 3822000090 39173900	24Nr. FG KIT RNA-TO-CT 1-STEP SYBR, 200 RXN 12Nr. TAQPATH 1-STEP RT-QCPCR MM 5Nr. ABI PRISM™ Optical Adhesive Covers	Hi-Tech Detection System Parc d'activites du Moulin de Massy, 3 Rue du Saule Trapu - BP 246	43,042,024.20	\$53,428.00	FMV231462	GOODS	DC	NCB		Item Received by Akeemat Ayina on December 2, 2023



18	<p>3822190090 3822000090 3822190090 2924190090 3822190090 3824999699 3824999699 2922498590 38220000 3926909790 3822190090 9027900000 3822190090</p>	<p>LABORATORY CONSUMABLES: EXOSAP-IT 5000 5Nr. ABI PRISM BigDye Terminator v3-1 Ready Reacti 5Nr. BIGDYE XTERMINATOR KIT 50ML EACH 4Nr. BTL, HI- DI FORMAMIDE 5ML RUO 13Nr. POP7-POLYMER 3Nr. ANODE BUFFER CONTAINER 3500 SERIES 3Nr. CATHODE BUFFER CONTAINER 3500 SERIES 3Nr. Conditionning Reagent 3500 series Applied Biosystems™ 3500/3500xl Sequencing S 5Nr. OPTICAL 96-WELL REACTION PLATES WITH BAR 2Nr. GS600LIZV2-Dx Kit 2Nr. FG, CAPILLARY ARRAY 24-CAP 50cm RUO REPLACE 4323016 MATRIX STD SET DS33 POUR SHIPPING AND HANDLING</p>	<p>Hi-Tech Detection System Parc d'activites du Moulin de Massy, 3 Rue du Saule Trapu - BP 246</p>	89,453,633.80	\$110,901.00	FMV231461	GOODS	DC	NCB		<p>Item Received by Akeemat Ayina on December 2, 2023</p>
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19	<p>3822190090 EXOSAP-IT 5000 5Nr. ABI 3822000090 PRISM BigDye Terminator v3-1 3822190090 Ready Reacti 5Nr. 2924190090 BIGDYE XTERMINATOR KIT 50ML 3822000090 EACH 4Nr. BTL, HI- 3824999699 DI FORMAMIDE 5ML RUO 2922498590 6Nr. POP7-POLYMER 3Nr. 3822000090 ANODE BUFFER CONTAINER 3500 3824999699 SERIES 3Nr. 2922498590 CATHODE BUFFER CONTAINER 3822000090 3500 SERIES 3Nr. 3824999699 Conditioning Reagent 3500 2922498590 series Applied Biosystems™ 3822000090 3500/3500xl Sequencing S 3926909790 5Nr. OPTICAL 96-WELL REACTION 3822190090 PLATES WITH BAR 9027900000 2Nr. GS600LIZV2-Dx Kit 2Nr. FG, 3822190090 CAPILLARY ARRAY 24-CAP 50cm 3822190090 RUO REPLACE 4323016 MATRIX STD SET DS33 POUR 24Nr. FG, POWER SYBR GREEN PCR MASTER MIX Freight and packaging</p>	Hi-Tech Detection System Parc d'activites du Moulin de Massy, 3 Rue du Saule Trapu - BP 246	85,738,535.30	\$115,430.80	JULY 13, 2023.	GOODS	DC	NCB	REVIEWED	Item Received by Akeemat Ayina on July 1, 2023
	WORKS									
20	PAYMENT FOR LANDSCAPPING WORK ON ACEGID SITE AND PROCUREMENT OF 50 BAGS OF CEMENT	OSILAJA LUCY	466,250.00		AUGUST 23, 2023	WORKS	DC	RFQ		COMPLETED
21	TERMITE TREATMENT ON ACEGID PERMANENT SITE	HORFY ENVIRONMENT AL CONSULTS LTD	820,000.00		AUGUST 1, 2023	WORKS	DC	DC		COMPLETED
22	INSTALLATION OF DANPALON CLADDING AT ACEGID BUILDING	SEMOSAP COMPANY	1,200,000.00		JULY 31, 2023	WORKS	DC	SH/MS		COMPLETED
23	PAYMENT FOR LANDSCAPPING WORK FOR ACEGID SITE AND PROCUREMENT OF SHARP SAND	OSILAJA LUCY	489,750.00		JANUARY 15, 2023	WORKS	DC	DC		COMPLETED



24		PAYMENT FOR LANDSCAPPING WORKS ON AXEGID SITE	OSILAJA LUCY	432,720.00		JUNE 29, 2023	WORKS	DC	DC		COMPLETED
25		HIORTICULTURAL WORK ON ACEGID SITE	KINGSFIELD GARDEN	1,575,000.00		AUGUST 15, 2023	WORKS	DC	SH/MS	REVIEWED	COMPLETED
26		BALANCE PAYMENT INSTALLATION OF DANPALON CLADDING	SEMOPAP COMPNAY	1,200,000.00		AUGUST 17, 2023	WORKS	DC	SH/MS	REVIEWED	COMPLETED
		SERVICES									
27		HAULINH AND SHIPPING OF FURNITURES FROM BALTIMORE PORT, USA TO LAGOS PORT	GABLOY FREIGHT SERVICES LLC	11,947,925.83		SEPTEMBER 12, 2023	SERVICES	DC	RFP	REVIEWED	COMPLETED
28		OVERHEAD ON MHS MALARIA ANALYSIS PROJECT FOR THE MONTH OF NOVEMBER & DECEMBER 2023	ACCES BANK PLC	13,441,500.00		DECEMBER 27, 2023	SERVICES	DC	RFP		COMPLETED
29		PENULTIMATE REVIEW VALUATION FOR FINISHED PACKAGE ON ACEGID ULTRA MODERN RESEARCH LABORATORY COMPLEX	SWB ENGINEERS	3,882,456.28		AUGUST 7, 2023	SERVICES	DC	RFP		COMPLETED
				460,709,112.25	673,678.10					30% REVIEWED	



APPENDIX 2 CHECKLIST AND PROCUREMENT DURATION FORMS

NOT USED BECAUSE OF THE NATURE OF PROCUREMENTS AT ACEGID
WHERE ONLY THE QUOTATION IS KEPT ON ALL PROCUREMENTS



**APPENDIX III
EXIT MEETING SHEET**



REDEEMERS' UNIVERSITY, EDE
ISSUES AND EXIT CONFERENCE – WITH CENTRE RESPONSES

S/NO	ISSUES RECORDED/CLAUSES	CLAUSE	NATURE OF INFRACTION	CENTRE RESPONSE	REMARK
1	Not in the Procurement Plan	18(a-g)			
2	Debriefing	19(e)			58.5(a & b); 58.6(a&b); 58.7
3	Invitation to Bid	25.2(ii)	All quotations were by DC.		Even where the threshold required alternative quote
4	Mandatory Compliances	16(6)b	Mandatory compliant documents (TCC, ITF, PENCOM, NSITF, BPP-IRR were not used for all RFQ, irrespective of the value	They were trying to beat time and that is why they circumvented the process.	
5	Bids after deadline	27.5			
6	Bid opening register	30(d)			
7	Collusive Practice	58.4(a)			
8	Coercion and unlawful 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, transparency	24	There was no competition with the procurements at the Centre		



12	Observers	19(b)	No observer was sighted		
13	Requested Document not provided	54.4(h)			
14	Non-remittance of Taxes	40* FIRS (Establishment) Act 2007	<p>1. Deductions were not made/none sighted – by the practice of advances to the Centre staff, this is the normal at the Centre.</p> <p>2. There are no evidences or the status of some vendors with regards to payment of Tax and PENCOM, ITF, NSITF compliances</p>	1. They do it because they have had causes to have issues with suppliers/vendors	
15	Direct Procurement	42			Transportation of imported furniture in the sum of N11,947,925.80 (\$15,500.28)
16	Expression of Interest	44			
17	Request for Quotation	41			
18	Request for Proposal	45			
19	Bid Validity Period	29			
20	Procurement Planning Committee	21			
21	Tenders Board	22	Most of the approvals were made by the Centre Leader, without input from the University Tenders Board.		



APPENDIX IV PROCUREMENT PLAN



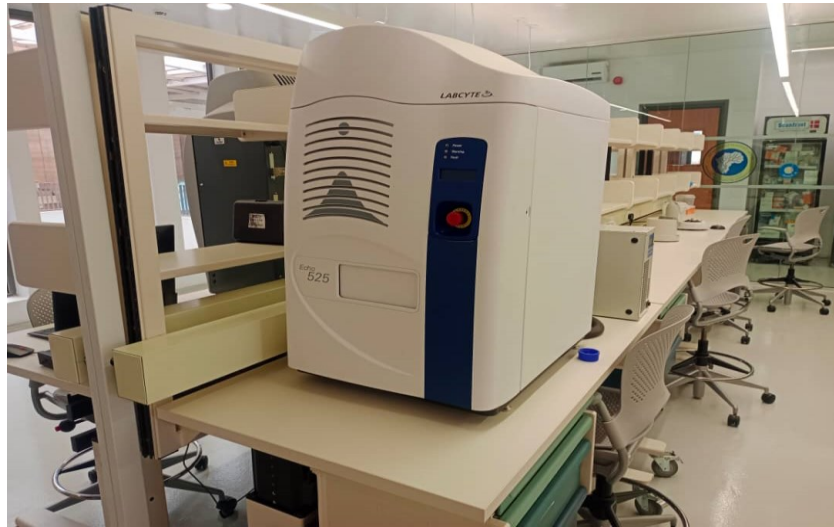
**APPENDIX V
PICTURES**



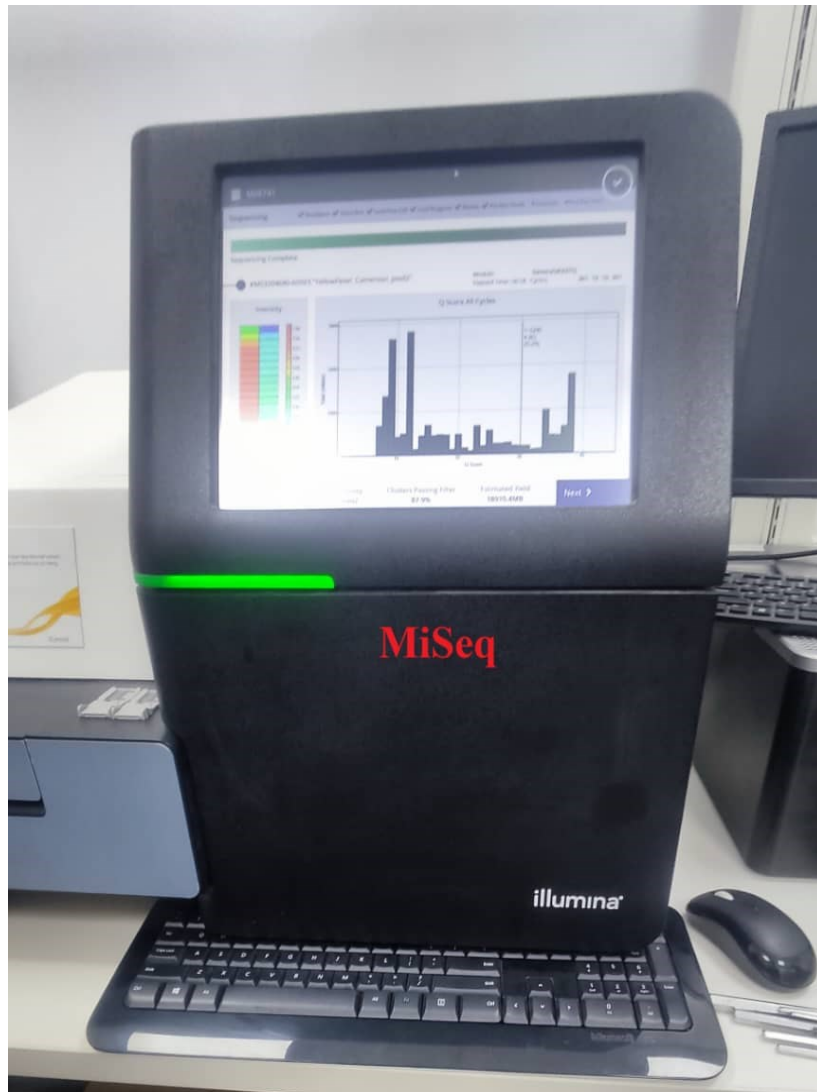


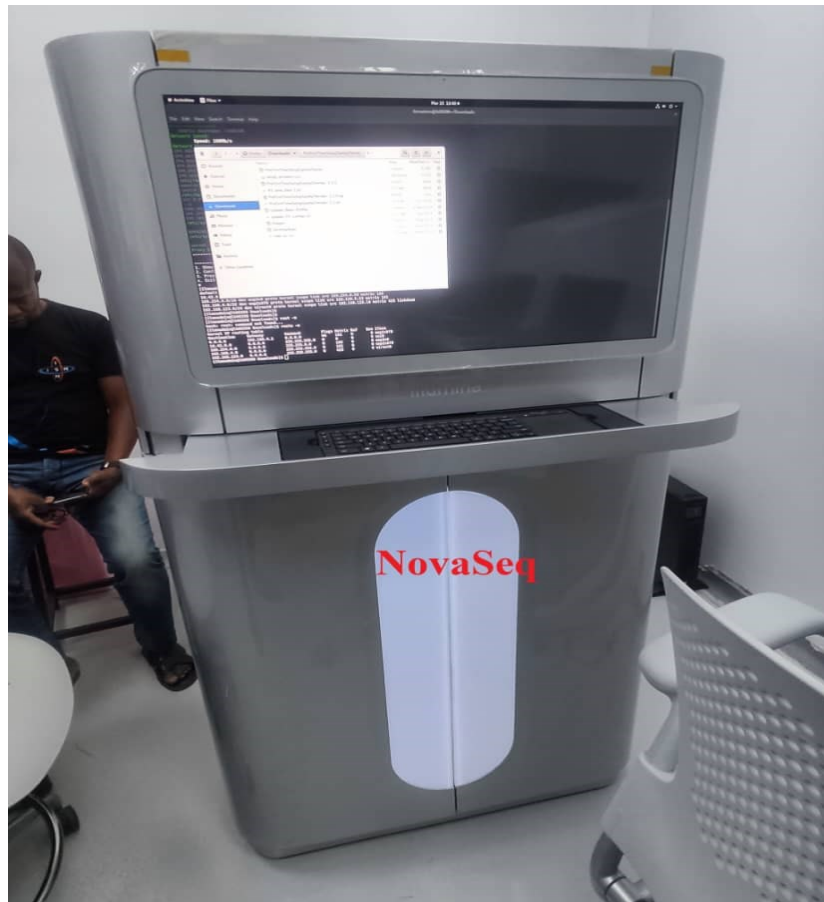












N NovaSeq









APPENDIX VI TYPICAL PAPERS WITHOUT DETAILS



BE SUI

ISN Products Nigeria Ltd.
40-42, Association Ave, Obanikoro Busstop,
Ilupeju, Lagos LA
Nigeria

Signature

ACEGID,
c/o Redeemer's University,
Gbonan - Oshogbo Rd
PMB 230
Ede
NG, 973103

Proforma Invoice

Invoice Date:
25/05/2023

Payment terms: Net 30 Days

S/N	Order Number	Product Number	Description	HTS (Export NL)	QTY	Net Weight (KG)	Unit Price	Total Price
1	2396112	20038897	NextSeq™ 2000 Sequencing System US: EAR99 NL: NoCL	90275000	1	138	\$ 268,300.00	\$ 268,300.00
TOTAL PRICE								\$268,300.

- * Proactive account management
- * Equipment installation and end user training services




Items received by me, Akeem Ayinla
Akeem
05/06/2023

Phone: 0700 CALL ISN Email: contact@isnmedical.com Web: <http://www.isnmedical.com>

Phone: 0700 CALL ISN | Email: contact@isomedical.com | Website:

www.isomedical.com



 **Bridge Biotech Ltd.**
Solution for Research
RC 1272468

PROFORMA INVOICE

CUSTOMER DETAILS

DELIVERY ADDRESS
DR. ANISE HAPPY
ACEGID,
Redeemer's University,
P.M.B 230 Ede Off Gbongan,
Osogbo Rd. (Akoda-Ede Junction),
Osun State, Nigeria.

INVOICE NO: BLT7885
INVOICE DATE : 09-08-2023


BILLING ADDRESS
LifeStock International,
Global Partnership for Animal and Zoonotic Diseases (GPAZDS),
550 Fortson Rd,
Athens, GA 30606,
United States

S/N	Description	Specification	Qty	RATE	AMOUNT
1.	African Swine Fever indirect ELISA kit	Elabscience	96T X 2	250	\$500
2.	Porcine Japanese Encephalitis Virus Antibodies ELISA Kit	Elabscience	96T X 3	385	\$1,155
3.	Human Japanese Encephalitis Virus (JEV) IgG ELISA Kit	Elabscience	96T	280	\$280
TOTAL					\$1,935

TOTAL: ONE THOUSAND, NINE HUNDRED AND THIRTY FIVE US DOLLARS ONLY

THANKS FOR YOUR BUSINESS

Items received by me.
Akeem Ajinda
05/09/2023


11/9/23

4 LIBERTY LANE, G.R.A, ILORIN, KWARA STATE, Email: adebman@gmail.com, Phone: 08036936824



BE SURE

ISN Products Nigeria Ltd.
40-42, Association Ave, Obanikoro Busstop,
Ilupeju, Lagos LA
Nigeria

ACEGID,
c/o Redeemer's University,
Gbongan - Oshogbo Rd
PMB 230
Ede
NG, 973103

Signature


Proforma Invoice

Invoice Date:
25/05/2023

Payment terms: Net 30 Days

S/N	Order Number	Product Number	Description	HTS (Export NL)	QTY	Net Weight (KG)	Unit Price	Total Price
1	2393655	15034551	MiSeq System US: EAR99 NL: NoCL	90275000	1	62.830	\$ 50,000.00	\$ 50,000.00
TOTAL PRICE								\$50,000.00

* Proactive account management
* Equipment installation and end user training services




REDEEMER'S UNIVERSITY
SIGHTED
Sign: *[Signature]*
Date: 05/06/2023
DISBURSEMENT OFFICER

Items received by me, *Akeem Ayinla*
Akeem
05/06/2023

Phone: 0700 CALL ISN Email: contact@isnmedical.com Web: http://www.isnmedical.com
Phone: 0700 CALL ISN | Email: contact@isnmedical.com | Website: <http://www.isnmedical.com>





ACEGID
African Centre of Excellence for Genomics of Infectious Disease
Redeemers University, Nigeria

ACEGID/PROC/CON/ISN/010

May 23rd, 2023.

Senior Product Specialist
ISN Products Nigeria Ltd
143, Gbagada Expressway, Anthony Village
Lagos, Nigeria.

Subject: Purchase Order letter for Sequencing Kits.

Dear Sir,

Thank you for your quotation and the price list dated 6th February 2023. We are glad to place the order of items below from your company.

S/No	QTY	DESCRIPTION	MAT NUMBER	UNIT PRICE	TOTAL PRICE
1	3	Viral Surveillance Panel, RUO 96 Rxns	20088154	\$ 1,082.50	\$ 3,247.50
2	3	Illumina RNA Prep with Enrichment (96 SMP)	20040537	\$ 12,006.25	\$ 36,018.75
3	1	IDT ILMN DNA/RNA UDI A Tag 96 idx 96 SPI	20027213	\$ 600.00	\$ 600.00
4	1	IDT ILMN DNA/RNA UDI B Tag 96 idx 96 SPI	20027214	\$ 600.00	\$ 600.00
5	1	IDT ILMN DNA/RNA UDI C Tag 96 idx 96 SPI	20042666	\$ 600.00	\$ 600.00
6	2	NXTR® XT DNA SMP Prep Kit (96 SMP)	15032786	\$ 4,293.75	\$ 8,587.50
7	2	ILMN DNA LP (M)Tag (96 Spl)	200J8705	\$ 5,191.25	\$ 10,382.50
Sub Total					\$ 60,036.25
Standard 20% Discount					\$ 12,007.25
Sub Total					\$ 48,029.00
Discount from Illumina to Net off Discount Balance					\$ 2,401.45
TOTAL					\$ 45,627.55
Freight, Handling and Logistics (CPT Lagos International Airport)					\$ 3,650.20
FINAL TOTAL (CPT Lagos International Airport)					\$ 49,277.75

Received by: *Mr. Akande Ajinla*
Date: *06/20/23*

SIGHTED
Date: *09/23*


The above item is urgently required for our ongoing research in the laboratory. We expect delivery of the items within 4 weeks of receipt of this PO.

Any questions regarding this order should be directed to:

African Center of Excellence For Genomics of Infectious Diseases
Redeemer's University
Ede, Osun State, Nigeria

p: +234 802 338 3684
e: happic@run.edu.ng





HTDS
Hi-Tech Detection Systems

Parc d'activités du Moulin de Massy
3 Rue du Saule Trappu - BP 246
F - 91882 MASSY Cedex
Tel : +33 (0)1 64 86 28 28
Fax : +33 (0)1 69 07 69 54

N° Client : 411REDEEMERS Commercial : AKA
Customer N° Sales advisor

FACTURE / INVOICE FMV230750 DATE : 13/06/23

Votre commande : ACEGID/016
Your order

Mode d'expédition : TRANSPORT PAR AIR
Shipment

Conditions de livraison: CJP
Delivery terms LAGOS

Contact Client :
Customer contact

N° TVA Client
Export VAT N°

Conditions de paiement / Payment terms

Date d'échéance / Due date: 13/07/2023
Par chèque ou virement bancaire / By check or bank transfer
CREDIT AGRICOLE IDF RUNGIS C. AFF - BIC : AGRIFRPP882
RIB : 18206 00451 26855866170 69
IBAN : FR76 1820 6004 5126 8558 6617 069

Adresse de facturation / Invoicing address

REDEEMER'S UNIVERSITY

EDE
OSUN STATE
LAGOS
NIGERIA

Lieu de livraison / Place of Delivery

REDEEMER'S UNIVERSITY

EDE
OSUN STATE
LAGOS
NIGERIA

HTDS		FACTURE / INVOICE FMV230750		Page N° 1	S	Devise / Currency (USD)		
Poste Item	Référence Product number	Désignation Description	Quantité Quantity	Origine Origin	P.U. H.T. Unit price	Montant HT Amount	TVA VAT	
1	78205.1D.ML BC N° ACM230594 BL N°	EXOSAP-IT 5000 <i>Code Douanier / Customs code : 3822190090</i>	1,00	LT	3780,00	3780,00	EXP	
2	4337456 BC N° ACM230594 BL N°	ABI PRISM BigDye Terminator v3.1 Ready Reacti <i>Code Douanier / Customs code : 3822000090</i>	5,00	LT	12960,00	64800,00	EXP	
3	4376484 BC N° ACM230594 BL N°	BIGDYE XTERMINATOR KIT 50ML EACH <i>Code Douanier / Customs code : 3822190090</i>	5,00	US	3952,00	19760,00	EXP	
4	4401457 BC N° ACM230594 BL N°	BTL, HI-DI FORMAMIDE 5ML RUO <i>Code Douanier / Customs code : 2924190090</i>	4,00	US	37,60	150,40	EXP	
5	4393708 BC N° ACM230594 BL N°	POP7 - POLYMER <i>Code Douanier / Customs code : 3822000090</i>	6,00	US	300,00	1800,00	EXP	
6	4393927 BC N° ACM230594 BL N°	ANODE BUFFER CONTAINER 3500 SERIES <i>Code Douanier / Customs code : 3824999699</i>	3,00	US	184,80	554,40	EXP	
7	4408256 BC N° ACM230594 BL N°	CATHODE BUFFER CONTAINER 3500 SERIES <i>Code Douanier / Customs code : 3824999699</i>	3,00	US	244,00	732,00	EXP	



HTDS		FACTURE / INVOICE FMV230750		Page N° 2	S			Devise / Currency (USD)	
Poste Item	Reference Product number	Designation Description	Quantité Quantity	Origine Origin	P.U. H.T. Unit price	Montant HT Amount	TVA VAT	EXP	
8	4393718 RC N° ACM230594 BL N°	Conditioning Reagent 3500 series Code Douanier / Customs code : 2922498590	1,00	US	44,00	132,00		EXP	
9	4404312 RC N° ACM230594 BL N°	Applied Biosystems™ 3500/3500xl Sequencing S Code Douanier / Customs code : 38220000	1,00	LT	376,00	376,00		EXP	
10	4306737 RC N° ACM230594 BL N°	OPTICAL 96- WELL REACTION PLATES WITH BAR Code Douanier / Customs code : 3926809790	5,00	CN	210,40	1052,00		EXP	
11	425794 RC N° ACM230594 BL N°	OS60012V2-DX KIT Code Douanier / Customs code : 3822190090	2,00	LT	488,00	976,00		EXP	
12	4404689 RC N° ACM230594 BL N°	96-CAPILLARY ARRAY 24-CAP 50 cm RUO Code Douanier / Customs code : 9027900000	2,00	JP	2840,00	5680,00		EXP	
13	4307000 RC N° ACM230594 BL N°	96-23016 MATRIX STD SET DS33 POUR Code Douanier / Customs code : 3822190090	1,00	LT	284,00	284,00		EXP	
14	4307000 RC N° ACM230594 BL N°	96-POWER SYBR GREEN PCR MASTER MIX Code Douanier / Customs code : 3822190090	24,00	US	528,00	12672,00		EXP	
15	FRAIS_AI RC N° ACM230594 BL N°	Freight and Packing Form n. 20230041540 BA no. 04420230004993	1,00		2682,00	2682,00		EXP	

Items received by me, Akeme Agint
01/07/2023

SIGHTED
07/18/23

Code	Bsse	Taux VAT rate	Montant TVA VAT amount	Total HT Total exc. VAT	Total TTC Total inc. VAT	Acompte Instalment	Echéance Due date (dd/mm/yyyy)	NET A PAYER TO BE PAID (USD)
EXP	115430,80	0%	0,00	115430,80	115430,80	0,00	13/07/2023	115430,80 (USD)
Total	115430,80		0,00					

HTDS restera propriétaire des biens livrés jusqu'à leur paiement intégral Application d'un escompte de 1% pour paiement anticipé. En cas de retard de paiement, les pénalités seront calculées sur la base du taux de refinancement de la BCE majoré de 10 points, par jour de retard. Une pénalité forfaitaire de 40 euros sera due au titre des frais de recouvrement.
HTDS remains the owner of merchandise delivered until complete payment of the invoice. In case of late payment, an interest equivalent to the current legal rate plus 10 basis points will be charged from the due-date. A 1% discount will be given for early payment.

HTDS - SAS au capital de 1.337.585 € - N° Siret : 440 273 969 00038 - Code : APE 4659C - N° TVA : FR 79 440 273 969
Internet : www.htds.fr - Email : info@htds.fr



**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;