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NUC

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

FINAL 2024 PROCUREMENT AUDIT REPORT



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

REDEEMERS UNIVERSITY, EDE, OSUN STATE

SUBMITTED BY

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FEBRUARY 2025

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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 documents files to the consultant. Most of the items procured in 2024 were under shopping (SH) and Direct contract (DC) procurement methods, based on the thresholds. The few that are above these SH and DC thresholds are what were considered for this audit.

2. The list of the items under considerations for 2024 procurements are eight (8) in number as shown with appendix i (list of procured contracts by ACEGID).

3. 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.

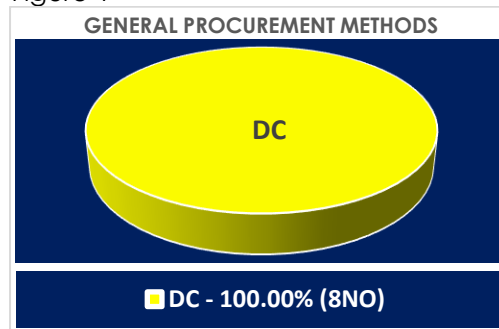
Table 1

VALUES OF GENERAL PROCUREMENT METHODS AND TYPES (AMOUNT/%)						
	METHOD			TYPE		
No	Method	Total Method Procured (N)	% of Procured Method	Type	Total Type Procured (N)	% of Procured Type
1	DC	82,897,782.00	100.00	GOODS	82,897,782.00	100.00
2	TOTAL	82,897,782.00	100.00%	TOTAL	82,897,782.00	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.

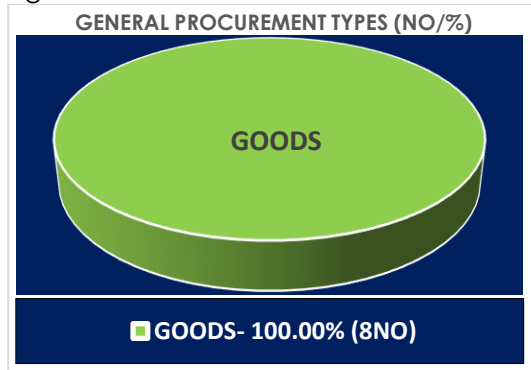
Figure 1



1.4.2 General Procurement Types

The eight (8) procurement were all goods contracts representing 100.00% of procured contracts, 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 based on the nature and the thresholds of the procured contracts. All the contracts at ACEGID were procure through Direct Contracts (DC), regardless of the thresholds.

The consideration of the size of the 2024 procurements was based on those contracts that are within the RFQ threshold and above. Eight (8) of such procurements were identified from the information and data made available to the consultant. Three (3) contracts representing 37.50% of the number of items procured in 2024 were selected for review. See tables 3 & 4.

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	3	3
		out of	out of	out of	out of
	Population	0	0	8	8

TABLE 4 – FORM 3 - SELECTION OF REVIEW SAMPLE TYPES

	CONTRACTS	Goods	Works	Services	Total
		Post Review	Post Review	Post Review	Post Review
	Reviewed	3	0	0	3
		out of	out of	out of	out of
	Population	8	0	0	8

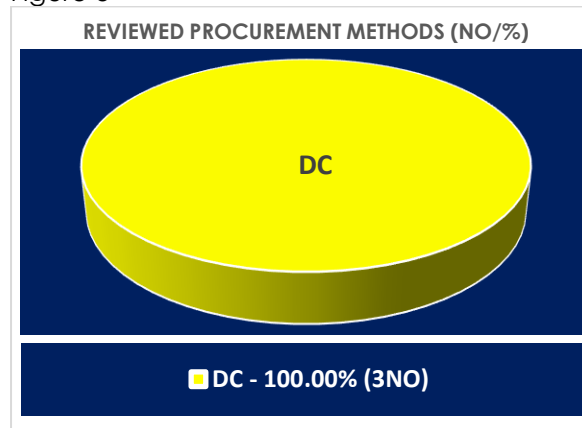
Table 2

PROCURED/SAMPLE VALUES OF METHODS AND TYPES (AMOUNT/%)								
	METHOD				TYPE			
No	Method	Total Method Procured (N)	Reviewed Sample Method (N)	Review Sample (%)	Type	Total Type Procured (N)	Reviewed Sample Type (N)	Review Sample (%)
1	DC	82,897,782.00	36,061,060.00	43.50	GOODS	82,897,782.00	36,061,060.00	43.50
2	TOTAL	82,897,782.00	36,061,060.00	43.50%	TOTAL	82,897,782.00	36,061,060.00	43.50%

1.4.3.1 Sample Methods

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

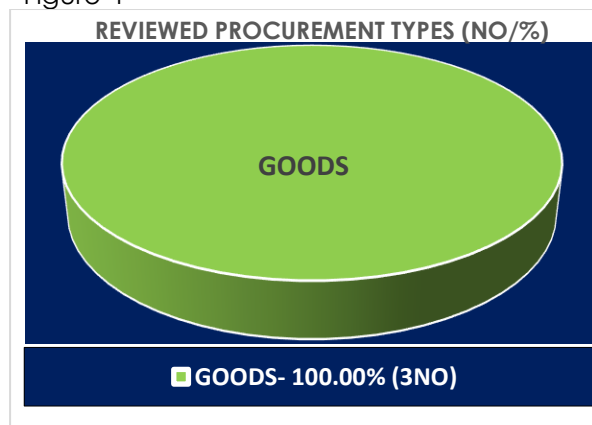
Figure 3



1.4.3.2 Sample Types

The three (3) selected contracts were all goods, figure 4.

Figure 4





1.5 Findings

1. ACEGID basically used the University Tender's Manual (UTM) in her 2024 procurement.
2. Due to the system that the Centre runs on, there were no contract files.
3. Majority of the procurements are items that are within the threshold of Shopping (SH), Direct Contract/Market Survey (DC/MS).
- 4.
5. Awards are made based on selection of vendors that have had long business relationship with the University.
6. Most procurements were approved by the Centre leader.
7. There are practices that clearly show that there was limited competition from procurements by the Centre.
8. In most case, evidence of invitations and solicitation for quotations were not sighted.
9. Apart from Purchase Order (PO) awards, agreements were not seen to have been executed for the contracts awarded.
10. Withholding Taxes (WHT) and Value Added Taxes (VAT) were deducted, especially with the contracts that were done by contractors.
11. There was improved documentation and filing of procurement materials.

1.6 Exit meeting

The meeting discussed the general profile of the Centres procurement activities in 2024. The issues with the procurements are marginal considering that the University virtually used the University's procurement procedures. Appendix iv.



1.7 Infractions

The issues as stated below were identified - appendix v. However, these were not treated as infractions because of the fact that the Terms of Reference noted that "the Borrower and Bank agreed that the ACE-Impact Centers should use the Institutional guidelines in the implementation of the project". Some of the issues include:

1. Mandatory compliance documents were not considered in the award of contracts.
2. Thresholds were not considered in the procurement processes.
3. Procurement processes were not seen to be competitive.

1.8 Procurement Process and Activities Assessment

The team considered the performance of the general procurement processes and activities at ACEGID to determine the level of exposure to perceived infractions and inconsistencies. The procurement activities were categorized into low, fair and good, with percentages ranges of 0-39.99%, 40-59.99% and 60-100% respectively.

Overall, the ACEGID is adjudged to have achieved an aggregate "MEDIUM" procurement risk grading and a "FAIR" procurement efficiency/performance grade.

1.9. Rating and Classification

The audit review opinion is classified and rated as shown in 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 reviews considered the observed procurement processes and the use of the University's procurement policy and determined that the Centre has an average score of 60%. 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: Performance and Compliant Grading

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

1.11 Recommendations

The Terms of reference noted that the Borrower and Bank agreed that the ACE-Impact Centers should use the Institutional guidelines in the implementation of the project. This, particularly is the reason that the Centre could not be held liable in her 2024 procurement activities. The Center should be made to adhere strictly to the PPA 2007 as amended. That is the best way to ensure benefits of compliances with procurement



procedures, guidelines and principles in the procurement activities of such private Universities. Below are the areas to address.

1. There are thresholds and approval limits and authorities for each category of procurement. ACEGID should always endeavor to observe that.
2. The use of cash advances for certain thresholds that do not allow payments to be made directly into the contractors' accounts should be reviewed.
3. There should be competition, transparency, VFM and economic consideration in all procurement processes at the ACEGID.
4. Regardless of the provisions of the above waiver with respect to the use of institution's guideline, the Centre should reduce the issue of patronage based on long relationship with vendors. The practice tends to defeat the aims and gains expected from due process in procurement practices.
5. The procurement department is understaffed. The Centre should be advised to improve on that.
6. 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 appreciation and understanding of general rules, guidelines and principles, tailored towards the procurement operations of the Institute.

QS. Okoye N. Ifeanacho FNIQS
(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 (RCCG). 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) Payment Vouchers.
- (5) 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



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 eight (8) procurements. These are sourced from the information made available to the audit team.

Three (3) items were selected for review. The selection was thirty-seven and half percent (37.50%) of the number of contracts procured. It was about 43.50% in naira value of the total procurement.

Table 7– ANALYSIS OF SAMPLED/AWARDED/REVIEWED CONTRACTS

S/NO	DESCRIPTION	NO OF PROJECTS COMPLETED	NO OF ROJECTS ON-GOING	TOTAL
1	January 1, 2024 to December 31, 2024	8	0	8
	TOTAL	8	0	8



Table 8 – ANALYSIS IN PERCENTAGE OF SAMPLED/REVIEWED CONTRACTS

S/NO	DESCRIPTION	PERCENTAGE
1	Completed (8No)	100
2	Uncompleted (0No)	0
	TOTAL	100

Table 9 – ANALYSIS IN VALUE OF SAMPLED/REVIEWED CONTRACTS

S/NO	DESCRIPTION	VALUE (N)	TOTAL (%)
1	Completed (8No)	82,897,782.00	100
2	Uncompleted (0No)	0.00	0
	TOTAL	82,897,782.00	100



SECTION 4 – SPECIFIC CONTRACTS/PROJECTS DETAILS



4.1 PAYMENT FOR PROCURMENT AND DELIVERY OF KERBS, BLOCKS, SKIRTINGS FOR COMPLETION OF WORK IN ACEGID PHASE 1 & 2

4.1.1 Introduction

This contract was for the supply of additional Kerbs, Blocks, Skirtings for Completion of the external work at ACEGID permanent office. The contract was awarded to Messrs. Broadplace Engineering Services, through an approval dated July 7, 2024. The contract sum was fourteen million five hundred and twenty-five thousand and sixty kobo (N14,525,060.00). This is the equivalent of nine thousand five hundred and nine dollars, sixty-six cents (USD 9,509.66), at an exchange rate of N1,527.40/\$ as at the date of award. It was about 0.03% of the Bank Financing. It was a direct contract, awarded as subsisting to the initiated contract.

Payment for the contract was made twice. The first was a 50% advance payment while the balance was paid at the delivery of goods.

The procurement process for this award was based on the University's guideline and procedure.

4.1.2 Annual Procurement Plan

The activity is in the 2024 procurement plan.

4.1.3 Documentation

The only document sighted was the approval information and payment voucher.

4.1.4 Payments/Disbursements

1. A 50% advance payment, in the gross amount of N7,262,530.00 was made through payment voucher number PV-CDG/02/23/24/JULY/000294 of July 8, 2024.



2. The Balance payment, in the gross amount of N7,262,530.00, made through payment voucher number PV-CDG/02/23/24/JULY/000321 of August 8, 2024.

4.1.5 Recommendation

1. Though the contract was subsisting, it is advised that for such procurement, other quotations should be been collected for a competitive process; irrespective of the Centre's (University's) procurement position, and considering the threshold.

2. The Procurement staff should be exposed to adequate and sustainable procurement trainings.

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.



4.2 WINE AND CHAMPAGNE FOR OPENING CEREMONY AND GALA NIGHT

4.2.1 Introduction

This contract was initiated to compliment the commissioning of the ACEGID Building. It was a Direct Contract awarded to Messrs. L'africaine De Negoce & Dist. Co Ltd in the contract sum of Ten Million, Five Hundred and Thirty-Six thousand Naira (N10,536,000.00). This is the equivalent of six thousand, three hundred and ninety-seven dollar (USD 6,397.00) at an exchange rate of one thousand, six hundred- and sixty-nine-naira, three kobo to the dollar (N1,669.03/\$1) as at September 11, 2024. This was 0.11% of the Bank financing. The approval was made by the Centre leader through a email dated September 20, 2024.

Twelve (12) days after invoicing and on completion of contract, the gross amount of ten million, five hundred and thirty-six thousand naira (10,536,000.00) was paid to the contractor through a payment voucher number CDG/02/24/25/SEP/0000022 of September 23, 2024.

The process for this procurement was based on the University's guideline and procedure.

4.2.3 Documentation

The only document sighted regarding this procurement was the approval information and the payment voucher.

4.2.4 Payments/Disbursements

The total payment of ten million, five hundred and thirty-six thousand naira (N10,536,000.00) was made through a payment voucher number CDG/02/24/25/SEP/0000022 of September 23, 2024.

4.2.5 Recommendation

1. Irrespective of the TOR position on guidelines and procedure, the Centre should always ensure that the



vendors comply with the basic requirements. This will help the Centre to achieve good value-for-money in subsequent procurements.

2. Proper documentation should always be kept for procurement categories. The Centre is advised to adopt the use of standard bidding document in all her procurements. It improves competition, transparency, fairness and evaluation of bids for seamless procurement process result.
3. The Procurement staff should be exposed to adequate and sustainable procurement trainings.

4.2.6 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. They should understand the position of the PPA 2007 on this project.



4.3 SUPPLY & INSTALLATION OF WATER FEATURE FOR THE MEMORIAL GARDEN ON ACEGID SITE.

4.3.1 Introduction

This contract was a direct contract awarded in line with the University's Procurement guideline. The vendor is known to the University and was directly requested to submit quotation for the works. Apart from the payment voucher, there was no other document on this particular procurement. Through an approval dated September 20, 2024, the contract was awarded to Messrs. Dexdee County Estate Services, at the contract sum of Eleven million Naira only (N11,000,000.00). The dollar equivalent was six thousand, six hundred and thirty-six dollars, fifty cents (USD6,636.50) and the exchange rate at the date of award was one thousand, six hundred- and fifty-seven-naira, fifty Kobo per dollar (N1,657.50/\$1), and represents 0.13% of the Bank's financing. The payment at the completion of the contract was made through an approval dated September 20, 2024.

4.3.2 Annual Procurement Plan

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

4.3.3 Documentation

The only documents sighted for this contract were the approval document and the payment voucher.

4.3.4 Payments/Disbursements

The gross sum of N11,000,000.00 was paid to the contractor on September 20, 2024 through payment voucher No. CDG/02/24/25/SEP/0000015.

4.3.5 Recommendation

1. Irrespective of the TOR position on guidelines and procedure, the Centre should always ensure that the vendors comply with the basic requirements. This will help



the Centre to achieve good value-for-money in subsequent procurements.

2. Proper documentation should always be kept for procurement categories. The Centre is advised to adopt the use of standard bidding document in all her procurements. It improves competition, transparency, fairness and evaluation of bids for seamless procurement process result.
3. The Procurement staff should be exposed to adequate and sustainable procurement trainings.

4.3.6 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. They should understand the position of the PPA 2007 on this project.



APPENDICES



APPENDIX I
LIST OF 2023 PROCUREMENTS AT ACEGID



REDEEMERS UNIVERSITY EDE – ACE-GID

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

S/N O	PACKAGE NO	DESCRIPTION	CONTRACTOR/ BENEFICIARY	AMOUNT (NAIRA)	DATE	TYPE	METHOD USED	APPROPRIATE METHOD	REVIEWED CONTRACTS	REMARKS
		ACEGID-RUN								
A		GOODS								
1	CDG/02/23/24/JUL/000294	PROCUREMENT & DELIVERY OF KERBS, BLOCKS & SKIRTINGS FOR ACEGID	MESSRS. BROAD PLACES ENGINEERING SERVICES LTD	14,525,060.00	JULY 8. 2024	GOODS	DC	RFQ	REVIEWED	COMPLETED
2	CDG/02/24/25/SEP/000007	PAYMENT FOR DELIVERY, INSTALLATION & BI MONTHLY MAINTENANCE OF AUTOMATED COFFE MACHINE	MESSRS. ITALIAN COFFE VENTURES	5,399,722.00	SEPTEMBER 10. 2024	GOODS	DC	RFQ		COMPLETED
3	CDG/02/24/25/SEP/000012	PAYMENT FOR SYMPOSIUM & GALA NIGHT FOOD EXPENSES FOR THE ACEGID 10 TH ANNIVERSARY	MARTHA'S KITCHEN ENTERPRISES	12,720,000.00	September 17. 2024	GOODS	DC	RFQ		COMPLETED
4	CDG/02/24/25/SEP/0000015	ITHE SUPPLY & INSTALLATION OF WATER FEATURE FOR THE MEMORIAL GARDEN ON ACEGID SITE	MESSRS. DEXDEE COUNTY ESTATE SERVICES	11,000,000.00	SEPTEMBER 20. 2024	GOODS	DC	RFQ	REVIEWED	COMPLETED
5	CDG/02/24/25/SEP/0000022	WINE AND CHAMPAGNE FOR OPENING CEREMONY AND GALA NIGHT	MESSRS. L'AFRICAINE DE NEGOCE & DIST. CO LTD	10,536,000.00	SEPTEMBER. 23. 2024	GOODS	DC	RFQ	REVIEWED	COMPLETED
6	CDG/02/24/25/SEP/000023	PAYMENT FOR THE PROCUREMENT OF 5000 LITRES OF DIESEL FOR GENERATORS AT THE GENOME CENTRE	MESSRS. MUSTARD SEED ENERGY DYNAMICS LTD	5,567,000.00	SEPTEMBER 25. 2024	GOODS	DC	RFQ		COMPLETED
7	CDG/02/24/25/OCT/000037	PAYMENT FOR THE PROCUREMENT OF AUDIO-VISUAL COMMUNICATION EQUIPMENT FOR ACEGID	MESSRS. THE REAL STUDIOS	17,500,000.00	OCTOBER 4. 2024	GOODS	DC	RFQ		COMPLETED
8	CDG/02/24/25/NOV/000100	PAYMENT FOR THE PROCUREMENT OF 5000 LITRES OF DIESEL FOR THE GENERATOR	MESSRS. UNIQUE W.Y. GLOBAL SERVICES LTD	5,650,000.00	NOVEMBER 18. 2024	GOODS	DC	RFQ		COMPLETED
				82,897,782.00					37.50% REVIEW SAMPLE	



APPENDIX 2 CHECKLIST AND PROCUREMENT DURATION FORMS

NOT USED BECAUSE OF THE NATURE OF PROCUREMENTS AT ACEGID
WHERE ONLY THE QUOTATIONS ARE 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.	Using the Institution's guideline and procedure	Even where the threshold required alternative quote
4	Mandatory Compliances	16(6)b	Mandatory compliant documents	Using the Institution's guideline and procedure	The Centre must also apply the PPA 2007 in future procurements
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	Using the Institution's guideline and procedure	The Centre must also apply the PPA 2007 in future procurements.



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			
15	Direct Procurement	42	Direct Procurement used for most of the awards.	Using the Institution's guideline and procedure	The Centre should not concentrate invitations on vendor that have been doing business with the University.
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.	Using the Institution's guideline and procedure.	



APPENDIX IV PROCUREMENT PLAN



PROCUREMENT PLAN – GOODS

COUNTRY: NIGERIA																							
PROJECT: ACEGID																							
Loan No 54150																							
NAME OF INSTITUTION: Redeemer's University, Ede, Osun State																							
GOODS																							
		BASIC DATA							Draft Bid Documents, including specs and quantities,		If Post-Review, No-objection Dates are not needed				Contract Finalization			Contract Implementation					
S/NO.	Description*	Package Number	Lot Number	Estimated Amount in US \$	Procurement Method	Pre-or Post Qualification	Prior or Post Review	Plan vs. Actual	Prep & Submission by Ex Agency	No-objection Date	On-line UNDB Gateway Nat Press	Bid Invitation Date	Bid Closing-Opening	Submission Bid Eval Rpt	No-objection Date	Plan vs. Actual	Contract Amount in US\$	Date Contract Award	Date Contract Advert	Date Contract Signature	Opening of Let of Credit	Arrival of Goods	Inspection Final Acceptance
	Norm Duration of Proc Steps					If Prequalification add 7-13 wks		Plan	4 - 7 wks	1 - 1.5 wk	1.5 - 2 wk	6 to	12 wks	1.5 - 3 w	1 - 1.5 w	Plan		1 wk		1.5-3 wks			
								Actual								Actual							
1	Outreach and Educational evaluation Equipment			125,352.00	Direct shopping	N/A	post	Plan	N/A	N/A	N/A	15/01/2022	21/03/2022	N/A	N/A	Plan	N/A	19/04/2022	N/A	26/04/2024	N/A	30/04/2024	31/05/2024
								Actual								Actual							
3	Research Equipment			645,665.00	land	N/A	post	Plan	N/A	N/A	N/A	15/01/2022	01/02/2022	N/A	N/A	Plan	N/A	04/03/2022	N/A	29/03/2024	N/A	15/4/2024	22/04/2024
								Actual								Actual							
4	Laboratory Reagents and Supplies			336,935.00	land Internat	N/A	post	Plan	N/A	N/A	N/A	22/01/2022	23/02/2022	N/A	N/A	Plan	N/A	22/03/2022	N/A	08/04/2024	N/A	03/05/2024	10/05/2024
								Actual								Actual							
								Actual								Actual							
	Total Cost			1,107,952.00																			



PROCUREMENT PLAN – SERVICES

COUNTRY: NIGERIA

PROJECT: AFRICA CENTRES OF EXCELLENCE

CREDIT NO:

NAME OF INSTITUTION: NATIONAL UNIVERSITIES COMMISSION (NUC)

COUNTRY: NIGERIA

PROJECT: AFRICAN CENTER OF EXCELLENCE FOR GENOMICS OF INFECTIOUS DISEASES (ACE 019)

CREDIT NO: 54150

NAME OF INSTITUTION: Redeemer's University, Ede

CONSULTANCY													
S/No.	Description*	Selection Method	Contract Type	Lumpsum or Time-Based	Estimated Amount in US\$ '000	Prior/Post Review	Plan vs. Actual	Preparation Request for Proposals		Request for EOI (where required)		Short List	
								Prep & Submission by Ex Ag	No-objection Date	On-line UNDB Gateway Nat Press	Lead-time before shortlist	Submission Date	No-objection Date
	Norm Duration of Proc Steps						Plan	3 - 6 wks	1 - 2 wks	1 - 1.5 wks	2 wks		1 - 2 wks
	List of Contracts						Actual						
1	Hiring of Skilled Personnel (approximately 6)	IQ	Time-Based	126,450.00			Plan	N/A	N/A	N/A	N/A	N/A	NA
							Actual						
	Program International Accreditation		Time Based	275,000.00									
	Institutional Accreditation		Time Based	275,000			Plan	NA	NA	NA	NA	N/A	N/A
	Laboratory Certification		Time based	120550.00			Plan	N/A	N/A	N/A	N/A	N/A	NA
							Actual						
	TOTAL AMOUNT			797,000			Plan						
							Actual						



APPENDIX V 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;