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NUC

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

**FINAL PROCUREMENT  
AUDIT REPORT**



**AFRICA CENTRE OF EXCELLENCE FOR  
POPULATION HEALTH AND SAFETY  
(ACEPHAP)**

**BAYERO UNIVERSITY, KANO**

SUBMITTED BY

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## **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 Population Health and Safety (ACEPHAP). 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 guiding principles. This audit also helps to identify non-compliances and deficiencies in the procurement activities and proffer appropriate corrective measures

### **1.3 Methodology and Review Procedure**

#### **1.3.1 Methodology**

The methodology and approach adopted for this post review are in three phases:

- i. Inception activities.
- ii. Field works/activities.
- iii. Preparation and presentation of audit reports.

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



### **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'. That notwithstanding, the report considered the level of compliances to the Banks guiding principles.

### **1.4 Contract Packages and General Procured items**

1. Africa Centre of Excellence for Population Health and Safety (ACEPHAP) has a total contract package size of seven (7) procurements. This is made up of four (4) items of goods, one (1) work and two (2) services. The appropriate methods to use based on the value and nature of the procurements are shown on the appropriate method column on appendix 1 - Inventory of sampled and reviewed contracts.
2. However, this report has been prepared based on the methods that the Centre used as shown on the "method used" column on appendix 1 - Inventory of sampled and reviewed contracts.

#### **1.4.1 Procurement Methods for Packaged Procurements**

The procurement methods used by the Centre were the National Competitive Bidding (NCB), and shopping (SH). The SH were carried out through, Request for Quotation (RFQ) and Request for Proposal (RFP) as shown on table 1.

#### **1.4.2 Procurement Types for Packaged Procurement**

Five (5) contracts of good were procured. This represent 50% of the contracts procured. Works has three (3) contracts which translates to 30% of the activities procured. Two (2) services packages were procured. This is about 20% of the overall contracts as shown on table 2 and illustrated with figure 2. One of the services was procured through RFP by selection, while the other was based on NCB process through Expression (EOI) of Interest and Request for Proposal (RFP).



Table 1

FREQUENCY OF USE OF PROCUREMENT METHOD				
		Total Packaged Procured (No)	Frequency of use of methods (No)	Percentage use of methods (%)
1	NCB	3	3	42
2	RFQ	3	3	42
3	RFP	1	1	16
4	<b>TOTAL</b>	<b>7</b>	<b>7</b>	<b>100</b>

Figure 1

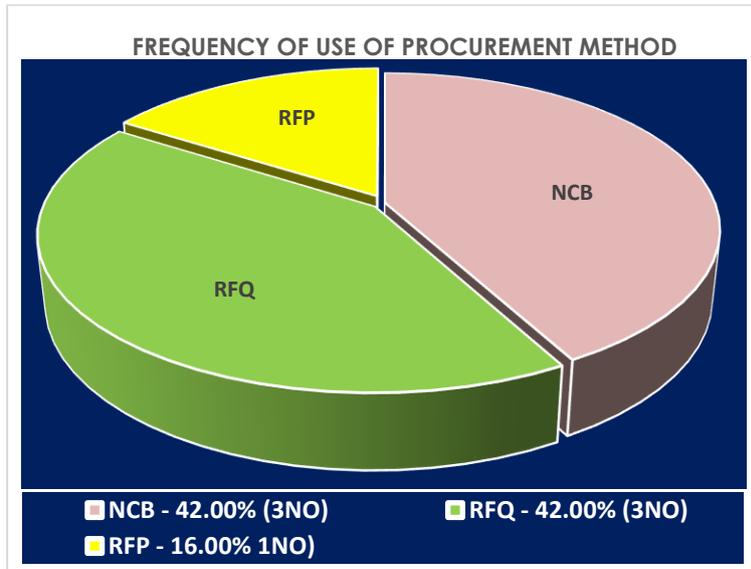
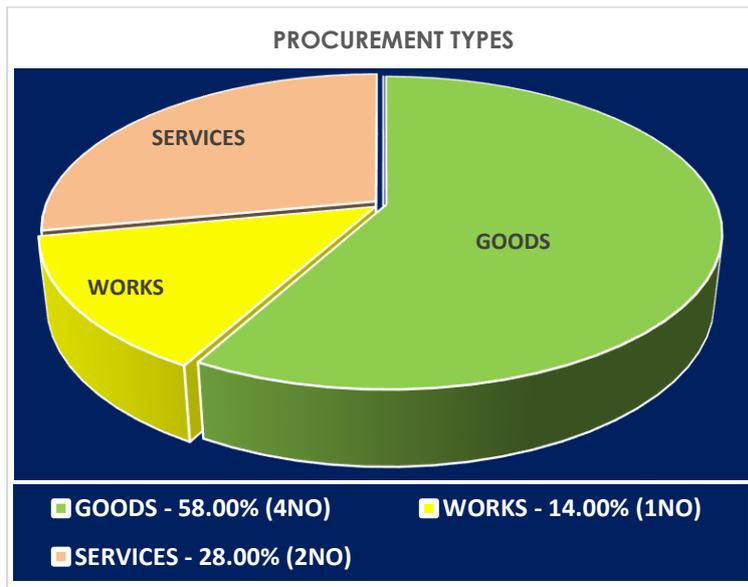


Figure 2





### 1.4.3 Sample Size

Random sampling was used to determine the sampled contracts, with consideration of the procurement methods and types of the procured contracts. The sample size of was 57% of the procured contracts. This is made up of two (2) goods items procured through RFQ and is about 50% of the sample size. The one (1) work item was procured through NCB and it make up 25% of the sample size. The service was for the engagement of building consultant and it is about 25% of the sample size.

TABLE 2 – FORM 3 - SELECTION OF REVIEW SAMPLES

CONTRACTS	Goods	Works	Services	Total
	Post Review	Post Review	Post Review	Post Review
<b>Reviewed</b>	2	1	1	4
	out of	out of	out of	out of
<b>Population</b>	4	1	2	7

The total value of awarded contracts was N617,063,484.70 The sample value was N577,762,438.18 being 94% of the total contract as stated in figures 3 and 4 below.

Figure 3

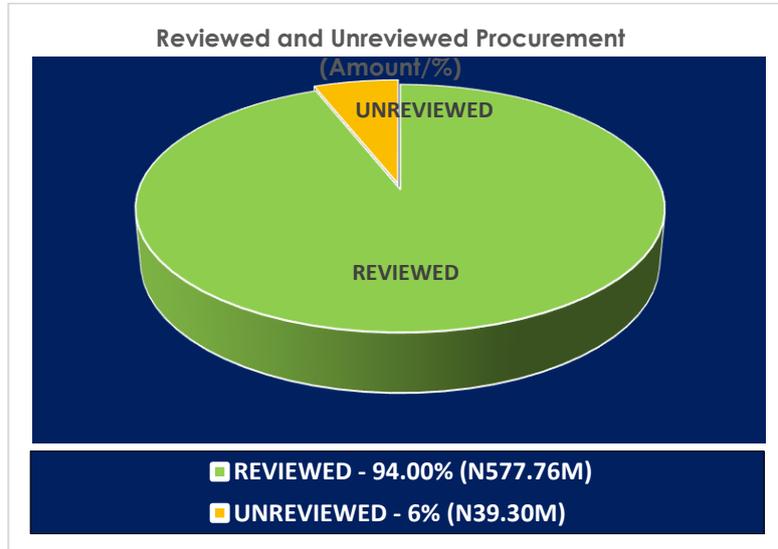
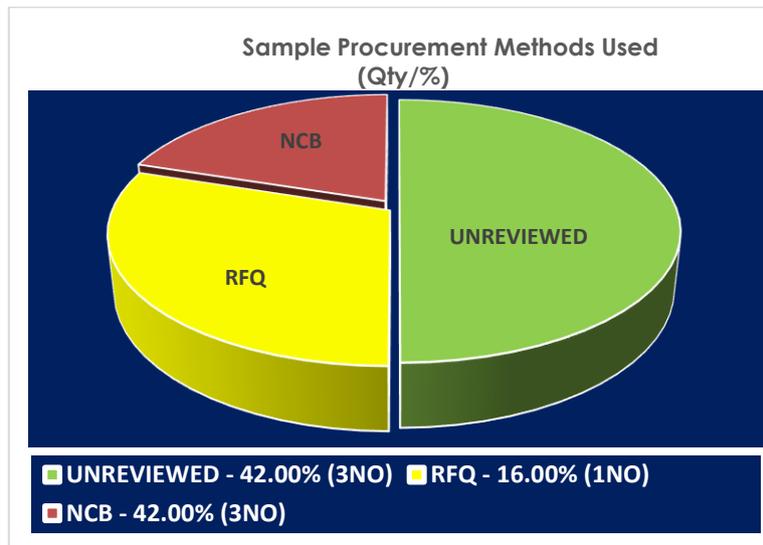


Figure 4



### 1.5 Findings

1. The ACEPHAP, Ahmadu Bello University used the University's procurement guideline and the Public Procurement Act (2007) as amended in the procurement activities.
2. The Bureau of Public Procurement (BPP) granted 'No Objection' to the ACEPHAP to use selective tendering in some of the procurements. NCB was used for others with advertisement placed in the Tenders' Journal of 24<sup>th</sup> -28<sup>th</sup> November 2022 for works, that of 16<sup>th</sup> -29<sup>th</sup> May 2022 for consultancy services; and the People's Daily Newspaper.
3. The sum of USD2,714,781.43 (about N1,226,483,954.44) has been earned by the Centre on the project as at the period of audit.
4. The items procured are in the 2022 procurement plan.
5. About seven (7) procurement activities were carried out by the Centre from inception of the ACE-Impact up to April 30, 2023. This excludes items in the general expenditure files (that contain other expenses classified as general recurrent, other capitals, and expenses on workshops, conferences, seminars, and trainings).



6. Four (4) procurements were sampled and reviewed (Appendix 2). The four (4) sampled contracts have a total value of N577,762,438.18. It consists of consisting of two (2) Goods, one (1) Work and one (1) Service.
7. The Request for Quotation (RFQ), through selection was used three (3) time. National Competitive Bidding (NCB) was also three (3) times, while Request for Proposal (RFP) was used once.
8. Standard Bidding Documents (SBD) were used for the procurement of works contracts.
9. The consultant was engaged based on Consultant Qualification Selection (CQS)
10. Due diligence was conducted on the selected bidders before awards were made.
11. No firm bided for more than one (1) lot.
12. The Centre has qualified procurement staff, most of whose primary assignment is with the University's procurement department.
13. The average number of bids received or invited for the RFQ and RFP were five (5) each.
14. Prices were checked and found to be competitive.
15. Some procurement processes are in progress as some were awarded a few weeks ago. About fifty-seven percent (57%) of the contracts are completed.
16. Filing, storage and retrieval of procurement documents and information was seamless.
17. Withholding Taxes (WHT) and Value Added Taxes (VAT) were deducted and evidently remitted to the relevant tax authorities.



18. Contracts were presented and approved by the University Tenders Board and other appropriate approval authorities. The analysis and evaluation of tenders were moderate.
19. Construction work at the ACEPHAP Students Hostel Building was at the foundation stage.

### 1.6. Rating and Classification

The audit review opinion is classified and rated as shown on table 4 below

Table 4:

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

### 1.7 Audit Opinion

Based on the compliant ratings as shown in table 5; which basically was interplay of the institutional guidelines, the Public Procurement Act 2007 and the WB general procurement principles, the ACEPHAP, Bayero University Kano's procurement activities of ACE-Impact **NEEDS IMPROVEMENT**, at seventy-three (73%) mark.

Table 5

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	Good
3	Procurement Method	Based on Institutional guideline and the PPA requirements.	Moderate
4	Bidding Processes	Based on Institutional guideline and the PPA requirements.	Good



5	Bid Evaluation & Reporting	Adherence to criteria	Moderate
6	Contract Award	Meeting awards requirements	Good
7	Documentations	Quality, filing, ease of retrieval and assessment	Good
8	Competition and Equal opportunity	Based on WB Guideline	Good
9	Value for money (VFM)	Based on the PPA 2007 and WB requirements	Moderate
10	Transparency	Based on WB Guideline	Good
11	Economy	Based on Institutional guideline and the PPA 2007 and WB requirements.	Moderate
12	Efficiency	Based on the PPA 2007 and WB requirements.	Moderate
13	Contract Implementation, Monitoring and Evaluation	Based on Institutional guideline and the PPA requirements	Moderate

## 1.8 Recommendations

1. It is important that the use of institution's procurement guideline be reconsidered if certain processes with weaknesses and limited compliances are to be improved upon.
2. The Centre should adopt the engagement of individual building consultancy firms with distinct areas of specialization rather than on consortium basis for future projects.
3. The Centre should be commended for executing agreements for every contract award.
4. It is advised that copies of all documents relating to the centre's procurement activities be domiciled with the Centre. This would ensure seamless retrieval and provision of documents and information when required for other activities.



5. The Centre's decision to make payment in advance to vendors based on the reasons of trying to evade possible fluctuations in prices as explained to the consultant; though understandable, it should always be taken with high degree of caution and proper irrevocable security instrument.
6. The Centre should improve on the procurement process duration periods.
7. Continuous procurement training for staff of the Centre will improve the qualities of deliveries at every stage of the programme. This will enhance their understanding of general procurement guidelines and principles.

## **SECTION 2 – INTRODUCTION**

### **2.1 BACKGROUND**

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

#### **1. Africa Centre of Excellence (ACE 1) Project**

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

The Federal Government of Nigeria (FGN) entered into a credit agreement (Credit Number 5415-NG) after securing US\$70.0 million with the International



Development Agency (IDA) of the World Bank (WB) to finance the ACEs project in 10 Nigerian Universities.

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

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

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

## **3. The Africa Center for Population Health and Safety (ACEPHAP), Bayero University, Kano.**

ACEPHAP expects “to produce skilled human resource for health related to population health with focus of conducting research to achieve sustainable development through linking research findings to policy implementation”. This the Centre hopes to do by becoming a “Center of Excellence in Population Health, Research and Development in Africa.

## **2.2 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.

### 2.3 **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.

### 2.4 **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.



## 2.5 PROCUREMENT PROCESS AUDIT OF THE 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).

## 2.6 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 ACEPHAP of the Bayero University, Kano State, Nigeria.

## 2.7 OBJECTIVES OF THE ACE-IMPACT PROJECT PROCUREMENT PROCESS AUDIT

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

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

## 2.8 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 ACEPHAP that were involved in the various stages of the procurement process/activities. The opinions and clarifications from the ACEPHAP 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. Finance Agreement.

3. Visits to the 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 ACEPHAP procurement staff.

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 ACEPHAP PIU).
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 ACEPHAP who are directly involved in procurement and contracting activities).
5. Optimized commercial performance and value for money (review related procurement procedures, guidelines and processes and determine the level to which value for money was achieved).



5. Exit meeting was held with the procurement staff of the Centre. The observed key weaknesses and non-compliances were brought to their notice. The explanation given by the Centre staff are considered in the report.

6. The personnel interacted with at the ACEPHAP, Bayero University, Kano during the field works were:

1. Deputy Centre Leader
2. Accountant
3. Procurement Officer.
4. ESMP Consultant.

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

### 3.2 REVIEW SAMPLE

During the field work, ACEPHAP presented their procurement plan with a list of seven (7) procured items. Four (4) were completed while three (3) were on-going; table 6

Four (4) procurements were selected for review. The selection was 57% of the procured items and amount to about ninety-four (94) % of the value of procured contracts; table 7.

The field work at the ACEPHAP, was based on data sourced from available documents and information received from the Center procurement unit.

Table 6– ANALYSIS OF COMPLETED/UNCOMPLETED CONTRACTS

S/NO	DESCRIPTION	NO OF PROJECTS COMPLETED	NO OF PROJECTS ON-GOING	TOTAL
1	October 2021 to April. 2023	4	3	7
	<b>TOTAL</b>	4	3	7

Table 7 – ANALYSIS OF COMPLETED/UNCOMPLETED CONTRACTS

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S/NO	DESCRIPTION	PERCENTAGE
1	Completed (4No)	57%
2	Uncompleted (3No)	43%
	<b>TOTAL</b>	100%

Table 8 – ANALYSIS OF COMPLETED/UNCOMPLETED CONTRACTS

S/NO	DESCRIPTION	VALUE (N)	TOTAL (N)
1	Completed (4No)	102,544,046.52	102,544,046.52
2	Uncompleted (3No)	514,519,438.18	514,519,438.18
	<b>TOTAL</b>	<b>617,063,484.70</b>	<b>617,063,484.70</b>

Three (3) items procured are ongoing, but they have reached various completion percentages of about 25%, 20% and 75% respectively as identified in appendix 2. The actual completed volume in amount should be about N235,171,098.90, translating to about 38% completion of the overall procured activities.

This audit review was based on information extracted from the Center's Procurement Plan; other documents made available to the Consultant by the CDA staff. There was also interviews and interactions with key personnel. The value of the seven (7) contracts was N617,063,484.70.



## **SECTION 4- SPECIFIC CONTRACTS/PROJECTS DETAILS**

### **4.1 CONSTRUCTION OF ACEPHAP HOSTEL – LOT P1**

#### **4.1.1 Introduction**

This contract was procured through National Competitive bidding (NCB) with the award made to MESSRS SEEMINAI ENGINEERING LIMITED at the sum of N405,115,393.66 (Four Hundred and five million, one hundred and fifteen thousand, three hundred and ninety-three naira, sixty-six kobo).

The project is located at the Amini Kano University Teaching Hospital, Kano. It is a one-storey hostel accommodation initiated as part of the incentive to attract international students. The activities for the realization of the project include site clearance, excavations, concrete work, blockwork steel work, stone coated aluminum roof covering, fittings, finishes, electrical and mechanical installation works and general external works.

#### **4.1.2 Observations/ Findings**

1. The contract award amount was N405,115,393.66. This was the fourth lowest bid. The other lower bids were N348,387,817.29, N369,776,739.24 and N371,359,878.75 while the University consultant's price was N469,991,303.14. Other bids were N420,975,770.06, N460,512,776.56, N499,744,579.00 and N599,263,503.87.
2. From the compare of prevailing rates of some key items at the period of tender, it showed that these lower bids have low rate for some key items. This is obviously a red flag and the award to the contractor would be deemed the best offer price.
3. The procurement duration was 128 days. This is much higher than the expected period.
4. Contract award amount is lower than the budget.
5. Formal contract agreement was signed for the award. It was executed 57 days after the award letter was issued.



6. The bid validity period was 60 days. There was no evidence of extension.
7. Withholding (WHT) Tax of 5% and 7.5% VAT were seen to have been deducted.

#### **4.1.2.1 Procurement Planning**

This contract was in the procurement plan.

#### **4.1.2.2 Advertisement**

The contract was advertised in the - People's Daily Newspaper and the Blue Print Newspapers both of November 28, 2022 and in the TENDERS JOURNAL VOL. 18 NO. 24 OF NOVEMBER 28, 2022.

#### **4.1.2.3 Pre/Post Qualification**

The technical and financial bids were received the same day, but the technically responsive bids were invited for opening of financial bids on a later date.

#### **4.1.2.4 Competition**

There was appreciable competition in the process.

#### **4.1.2.5 Bid Opening**

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

#### **4.1.2.6 Bidding Documents**

Standard bidding documents were used.

#### **4.1.2.7 Evaluation of Bids/ Proposals**

The bids were evaluated and analysed by the technical evaluation committee. Approval was granted by the University tender's board.

#### **4.1.2.8 Award of Contract**

Notification of award was issued to MESSRS SEEMINAI ENGINEERING LIMITED with an award letter dated February 6, 2023. Acceptance was made on February 13, 2023.

#### **4.1.2.9 Contract Documents**



Contract drawings and Bills of Quantities were sighted. Contract Agreement was executed on April 5, 2023.

#### **4.1.2.10 Procurement Duration**

The procurement processes leading up to then signing of contract was completed in 128 days. The process commenced on November 28, 2022.

#### **4.1.2.11 Contract Implementation**

The supervision of the implementation of the contract was satisfactory as at the time of the team's site visit.

#### **4.1.2.12 Payments**

Only mobilization sum of N121,061,253.95 has been paid to the contractor at the period of the visit to the Centre

#### **4.1.2.13 Physical Inspection**

Physical Inspection was carried out. The works was at about 25% completion. Workmanship and the quality of materials being used are commendable. Some pictures were taken as shown in Appendix 4

#### **4.1.3 Recommendation**

1. The Centre should endeavor to reduce the procurement duration period. Fifty-seven days to sign agreement after award is not commendable and should be improve.
2. Advertisement should always be places in newspapers that have wider National Spread.
3. The Centre should be commended for using the Standard Bidding Documents in the procurement.

#### **4.1.4 Conclusion**

The process that led to lead to the award was good and credible.



## **4.2 SUPPLY AND INSTALLATION OF 100KVA GENERATOR FOR ACE-PHAP (LOT 2)**

### **4.2.1 Introduction**

This is a goods contract for the supply of 100KVA generating set, procured through National Shopping (NS). Five (5) vendors were invited to bid for the contract on February 7, 2022. The contract was awarded to MESSRS GIANT BRIDGE NIGERIA LTD in the sum of N15,754,906.30, with an award letter dated March 14, 2022. The good is located at the Amini Kano University Teaching Hospital, Kano.

### **4.2.2 Observations/ Findings**

1. A formal approval to use selected tendering process was obtained from the Bureau of Public Procurement (BPP).
2. There was an advance payment of N4,109,975.52 (Being 30% Advance on N13,699,918.51, APG from STACO Insurance Plc with Ref: – ST/343790/APB/22/BA dated 21/03/2022).
3. A variation in price of about 15% (N2,054,987.79) was observed to have occurred. This was the result of change of the initial proposed location of the generator. It was moved further way from the building.
4. There was a delay in completing the project which was attributed to the delay in negotiations and approval of the claims on variation submitted by the supplier. The claim was eventually reduced to N2,054,987.79 from N3,000,081.49.
5. Rates are competitive, comparative and within prevailing market ranges.
6. The bid validity period was 30 days.
7. Withholding (WHT) Tax of 5% and 7.5% VAT were seen to have been deducted.



#### **4.2.2.1 Procurement Planning**

This contract is in the procurement plan

#### **4.2.2.2 Advertisement**

The project was not advertised because of the threshold and approval from the BPP. It was procured by soliciting invitation from selected bidders.

#### **4.2.2.3 Pre/Post Qualification**

Pre/Post Qualification exercise does not apply with this procurement.

#### **4.2.2.4 Competition**

There was appreciable competition with the process.

#### **4.2.2.5 Bid Opening**

The bids were submitted and opened in the presence of bidders and independent observers.

#### **4.2.2.6 Bidding Documents**

Standard bidding documents were used.

#### **4.2.2.7 Evaluation of Bids/ Proposals**

The bids were evaluated and analysed by the Technical Evaluation Committee. Approvals were made by the University Tenders Board (UTB) prior to issuance of award letter.

#### **4.2.2.8 Award of Contract**

The award was made to the lowest responsive bidder. Notification of award letter was dated March 14,2023.

#### **4.2.2.9 Contract Documents**

Contract documents were substantially prepared viz: the award letter, Contract Agreement and the SBDs.

#### **4.2.2.10 Procurement Duration**

The procurement duration was thirty-seven (37) days, from invitation up to the date that award letter was issued.

#### **4.2.2.11 Contract Implementation**

The supervision and delivery of goods was satisfactory.

#### **4.2.2.12 Payments**



The total payment was N15,754,906.30 paid in two tranches; including mobilization of N4,109,975.52 (being 30% advance on N13,699,918.51 with REX-1 PV101 OF 25/4/2022), and the final balance of payment of N11,644,930.48 with REX-1 PV155 OF 11/08/2022.

#### **4.2.2.13 Physical Inspection**

The good was inspected and found to be in good condition.

#### **4.2.3 Recommendation**

1. The Centre should always take more time for proper project planning and seamless delivery and installation of such goods. ESMP consultant should be appointed; and on time.
2. The Centre is enjoined to always ensure that requests from suppliers are treated expeditiously.

#### **4.2.4 Conclusion**

Such delays and risk should be avoided by ensuring that actions are taken on the various procurements as soon as is possible to avoid price changes and abandonment.



## **4.3 PROCUREMENT AND INSTALLATION OF SOLAR BACKUP TO ACEPHAP-(LOT 2)**

### **4.3.1 Introduction**

This good was procured through National Shopping (NS). Five (5) vendors bided for the supply. They were invited to bid for the contract on February 7, 2022. The contract was awarded to the lowest bidder, PHENOMENAL BUSINESS VENTURE LTD in the sum of N18,828,625.00, through an award letter dated March 14, 2022. It is located at the Amini Kano University Teaching Hospital in Kano.

The components of the supply were: (i) Solar Panels 330 Watts (ii) Amaron Quanta Dry cell Batteries 200AH, (iii) Inverter 10KVA 48V Hybrid, (iv) Solar Charge Controller MPPT 80AMP, (v) Battery Rack Metal (vi) Installation Materials Cables and Connectors (vii) Solar PV Combiner Box (viii) 8MM2 Single Core Cable.

### **4.3.2 Observations/ Findings**

1. A formal approval to use selected tendering process was obtained from the Bureau of Public Procurement (BPP).
2. There was an advance payment of N5,648,587.50 (being 30% mobilization payment). The APG for this payment was not sighted.
3. The contract was completed in 37 days. There was no variation in contract sum.
4. There was a delay in completing the project which was attributed to the delay in negotiations and approval of the claims on variation submitted by the supplier. The claim was eventually reduced to N2,054,987.79.
5. Rates were competitive, comparative and within prevailing market ranges.
6. The bid validity period was 60 days.
7. Withholding (WHT) Tax of 5% and 7.5% VAT were seen to have been deducted.



**4.3.2.1 Procurement Planning**

This contract is in the procurement plan

**4.3.2.2 Advertisement**

The project was not advertised because of the threshold and approval from the BPP. It was procured by soliciting invitation from selected bidders.

**4.3.2.3 Pre/Post Qualification**

Pre/Post Qualification exercise does not apply with this procurement.

**4.3.2.4 Competition**

There was appreciable competition with the process.

**4.3.2.5 Bid Opening**

The bids were submitted and opened in the presence of bidders and independent observers.

**4.3.2.6 Bidding Documents**

Standard bidding documents were used.

**4.3.2.7 Evaluation of Bids/ Proposals**

The bids were evaluated and analysed by the Technical Evaluation Committee. Approvals were made by the University Tenders Board (UTB) prior to issuance of award letter.

**4.3.2.8 Award of Contract**

The award was made to the lowest responsive bidder. Notification of award letter was dated March 14,2023. Acceptance was not sighted.

**4.3.2.9 Contract Documents**

Contract documents were substantially prepared viz: the award letter, Contract Agreement and the SBDs.

**4.3.2.10 Procurement Duration**

The procurement duration was thirty-six (36) days, from invitation up to the date that the award letter was issued.

**4.3.2.11 Contract Implementation**

The supervision and delivery of goods was satisfactory.



#### **4.3.2.12 Payments**

The total payment was N18,828,625.00 paid in two tranches; including mobilization of N5,648,587.50 (being 30% advance with REX 1 PV 79 of 7/04/2022, and the final balance of payment of N13,180,037.50 (Being Balance; REX 1 PV 102 of 27/04/2022.

#### **4.3.2.13 Physical Inspection**

The good was inspected and found to be in good condition.

#### **4.3.3 Recommendation**

The Centre should always take more time for proper project planning and seamless delivery and installation of such goods.

#### **4.3.4 Conclusion**

The Centre is advised to improve on the procurement duration period.



#### **4.4 CONSULTANCY FOR THE DESIGN AND SUPERVISION FOR CONSTRUCTION OF ACEPHAP STUDENTS HOSTEL AT AMINU KANO TEACHING HOSPITAL, BAYERO UNIVERSITY, KANO**

##### **4.4.1 Introduction**

This was a CONSULTANCY contract for the design and supervision for the construction of Africa Centre of Excellence for Public Health and Policy (ACEPHAP). It includes the preparation of the Bill of Quantities (BOQ) as well as the contract drawings. The award was made to M/S APD ASSOCIATES on September 9, 2022 at the contract sum of N48,348,125.00. There was no Acceptance letter and Contract with the contract agreement signed on September 12, 2022.

##### **4.4.2 Observations/ Findings**

Three (3) bidders responded to the General Procurement Notice (GPN) for Expression of Interest (EOI) and eventual submission of Proposals.

###### **4.4.2.1 Procurement Planning**

The procurement was in the signed 2022 Procurement Plan

###### **4.4.2.2 Advertisement**

There was General Procurement Notice by way of advertisement on National Dailies on May 16, 2022 requesting for Expression of Interest (EOI) from competent and qualified consultants interested in the project.

###### **4.4.2.3 Pre/Post Qualification**

Expression of interest and Request for Proposals were used and the consultants were assessed based on both their Technical and Financial submissions.

###### **4.4.2.4 Competition**

The procurement was competitive, and the selection was good based on the strength of documents and information received.



#### **4.4.2.5 Bid Opening**

Three (3) bids were received as at the close of submission on August 4, 2022 and opened publicly in the presence of the consultants and their representative. There were some independent observers.

#### **4.4.2.6 Bidding Documents**

Standard Bidding Documents were used during the procurement exercise.

#### **4.4.2.7 Evaluation of Bids/ Proposals**

The bids as opened were as follows:

The bids were evaluated after which recommendation was made by the procurement committee for award to be made to the second lowest bidder as the lowest bidder bided so low (N26,382,649.08) that it suggested incompetence.

#### **4.4.2.8 Awards of Contract**

Notification of Award Letter was issued to M/S APD ASSOCIATES on September 9, 2022 at the contract sum of N48,348,125.00. after approval by the University Tenders Board

#### **4.4.2.9 Contract Documents**

Letter of Award was the only Contract Document available as neither Acceptance nor Contract Agreement was sighted.

#### **4.4.2.10 Contract Implementation**

The implementation of the contract was reasonably credible as the consultant has completed the first and second stages of his work as at the time of audit exercise. Their engagement includes supervision of the construction work which is ongoing.

#### **4.4.2.11 Payments**

The consultant was on March 1, 2023 paid the sum of N36,261,093.75 (as part of the professional fees). This is inclusive of VAT and WHT.



#### **4.4.2.12 Physical Inspection**

Physical Inspection is not applicable here.

#### **4.4.3 Recommendation**

The Centre should, always debrief the bidders. This would enable them to realize their mistakes and make corrections for better performance in future procurement exercises.

#### **4.4.4 Conclusion**

Strict adherence to standard bidding documents provisions and compliance with the above recommendations will enhance smooth and transparent procurement process.



**APPENDIX**  
**LIST OF PROCURED ITEMS AT ACEPHAP**



**APPENDIX 1 - INVENTORY OF PROCURED ITEMS/SAMPLED & REVIEWED PROJECTS**

S/NO	REFERENCE	DESCRIPTION	CONTRACTOR/ BENEFICIARY	AMOUNT (NAIRA)	DATE	TYPE	METHOD USED	APPROPRIATE METHOD	REVIEW SAMPLE	REMARKS
<b>BUK - CDA</b>										
<b>GOODS</b>										
1		PROCUREMENT OF 100KVA ELECTRICITY GENERATOR FOR ACEPHAP	MESSRS GIANTBRIDGE NIGERIA LIMITED	13,699,918.52	14-Mar-22	GOODS	RFQ	RFQ		COMPLETED
2		PROCUREMENT OF 30-SEATER BUS	MESSRS R T BRISCOE	<b>63,243,000.00</b>	14-Mar-22	GOODS	RFQ	NCB	REVIEWED	COMPLETED
3		PROVISION OF 30KVA SOLAR BACKUP FOR THE CENTRE	MESSRS PHENOENAL BUSINESS VENTURES LIMITED	18,828,628.00	14-Mar-22	GOODS	RFQ	RFQ		COMPLETED
4		FURNISHING OF ACEPHAP STUDENTS HOSTEL	MESSRS MATRIX RESOURCES LIMITED	<b>62,633,800.00</b>	6-Feb-23	GOODS	NCB	RFQ	REVIEWED	25% COMPLETED
<b>WORKS</b>										
5		CONSTRUCTION OF ACEPHAP STUDENTS HOSTEL	MESSRS SEEMINAI NIGERIA LIMITED	<b>403,537,513.18</b>	6-Feb-23	WORKS	NCB	NCB	REVIEWED	20% COMPLETED
<b>SERVICES</b>										
6		ENGAGEMENT OF ESMP CONSULTANT FOR THE CONSTRUCTION OF ACEPHAP STUDENTS HOSTEL	MESSRS SUSTAINABILITI LIMITED	6,772,500.00	29-Sep-22	SERVICES	RFP	RFP		COMPLETED
7		ENGAGEMENT OF PROJECT CONSULTANTS FOR TECHNICAL DESIGN FOR THE CONSTRUCTION OF ACEPHAP STUDENTS HOSTEL	MESSRS APD ASSOCIATES	<b>48,348,125.00</b>	9-Sep-22	SERVICES	NCB	NCB	REVIEWED	75% ONGOING
				<b>617,063,484.70</b>						<b>REVIEW SAMPLE 57%</b>



**APPENDIX 2**  
**CHECKLIST AND PROCUREMENT DURATION FORMS**

**BAYERO UNIVERSITY KANO**

AFRICA CENTRE OF EXCELLENCE CENTRE FOR DRYLAND AGRICULTURE (ACEPHAP).

**CAPITAL- WORKS****CHECK LIST**1. CONTRACT NAME: **CONSTRUCTION OF ACEPHAP HOSTEL**

<b>LOAN/CREDIT NO.6510-NG</b>	<b>REVIEW DATE:</b> May 16, 2023 to May 20, 2023		
<b>CONTRACT NAME &amp; NUMBER:</b> LOT P1	<b>TYPE OF CONTRACT: LUMP SUM</b>	Goods () Works (X) Services ()	<b>CONTRACT AMOUNT:</b> N405,115,393.66
<b>CONTRACTOR'S NAME &amp; ADDRESS:</b> 1. MESSRS SEEMINAI ENGINEERING LIMITED	<b>DATE OF CONTRACT AWARD &amp; SIGNATURE:</b>  Notification of Award: <b>YES – 6/02/2023</b>  Acceptance Letter dated: <b>YES – 13/02/2023</b>  Contract Signature: <b>YES – 5/04/2023</b>		
<b>NO. OF BIDS RECEIVED:</b> FIVE (5)	<b>DATE OF CONTRACT PERFORMANCE &amp; COMPLETION:</b> 5/04/2023 CONTRACT ON-GOING		
<b>LOCATION OF GOODS, WORKS OR SERVICE:</b>	AMINU KANO UNIVERSITY TEACHING HOSPITAL, KANO		
<b>TOPIC:</b>	<b>COMMENTS &amp; FINDINGS:</b>		
<b>CONTRACT PACKAGE (ITEMS &amp; QUANTITY)</b>	CONSTRUCTION OF ACEPHAP HOSTEL - 1 ITEM		
<b>CONTRACT TYPE {GOODS, WORKS (S&amp;L) SERVICES}</b>	WORKS		
<b>PROCUREMENT METHOD (ICB, LIB, NCB, SHOPPING)</b>	NCB		
<b>PREQUALIFICATION (YES/NO)</b>	YES		
<b>SINGLE STAGE/TWO STAGE</b>	SINGLE STAGE		
<b>DOMESTIC PREFERENCE (YES/NO)</b>	NO		
<b>BANK REVIEW (PRIOR, POST, SOL)</b>	PRIOR		
<b>COST (USD EQUIVALENT)</b>	953,212.69		
<b>EXCHANGE RATE/DATE</b>	USD 425 (DECEMBER 2022).		



<b>PRICE OF LOWEST EVALUATED BIDDER</b>	N 348,387,817.29			
<b>CONTRACT VALUE AT AWARD</b>	N405,115,393.66			
<b>CONTINGENCIES IN PAD</b>	N/A			
<b>FINAL CONTRACT PRICE</b>	STILL IN PROGRESS BUT IT IS A NON-FLUCTUATING CONTRACT (FINAL PRICE EXPECTED TO BE N405,115,393.66			
<b>TIME (DATE)</b>				
<b>GENERAL PROCUREMENT NOTICE (GPN)</b>	YES - NOVEMBER 28, 2022.			
<b>REQUEST FOR PROPOSAL (RFP)</b>	NOT APPLICABLE			
<b>INVITATION FOR PREQUALIFICATION</b>	NOT APPLICABLE			
<b>INVITATION FOR BIDS</b>	NOVEMBER 28, 2022			
<b>CONTRACT AWARD SIGNATURE</b>	FEBRUARY 6, 2023			
<b>DATE OF CONTRACT PERFORMANCE/COMPLETION</b>	CONTRACT PERFORMANCE:5/04/2023; COMPLETION: ONGOING			
<b>CONTRACT ADMINISTRATION:</b>				
<b>CHANGES TO CONTRACT</b>	Number NO	Description NA	Date NA	Price impact NA
<b>FINAL PAYMENT</b>	Number	Description	Date of Invoice	Date of Payment
	ONGOING	NA	NA	NA
<b>TOTAL PAYMENT</b>	N121,061,253.95 TO DATE			
<b>DISBURSEMENT</b>				
<b>DISBURSEMENT METHOD (DIRECT, SOE, SPECIAL ACCOUNT)</b>	DIRECT			
<b>PERCENTAGE OF BANK FINANCING (%)</b>	15.89%			
<b>DISBURSEMENTS: AMOUNT &amp; DATE:</b>	1. N121,061,253.95 (30% MOBILIZATION) - DATE -MARCH 1, 2023			
<b>DELIVERABLES:</b>				
<b>Number</b>	<b>Description</b>	<b>Quantity/% Completed</b>	<b>Date delivered/ Completed</b>	<b>Remarks (Note any discrepancies from Contract)</b>



FIRST	INTERIM PAYMENT NO.1 (REX 1 PV 61) OF 1/03/2023	ABOUT 5%	1/03/2023	ADVANCE PAYMENT-NOT MUCH ACTIVITIES YET
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PROCESS COMPLIANCE	REMARK	RATING
INVITATION FOR BIDS	ADVERTISED IN THE PEOPLE'S DAILY OF DECEMBER 28, 2022	FAIR
BIDS SUBMISSION	PROCESS CARRIED OUT AS SOLICITED WITHIN SUBMISSION PERIOD.	GOOD
QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY	CREDIBLE	GOOD
NOTIFICATION OF AWARD OF CONTRACT /ACCEPTANCE	NOTIFICATION OF AWARD LETTER WAS ON FEBRUARY 2, 2023 AND THE ACCEPTANCE WAS FEBRUARY 13, 2023.	GOOD
SIGNED CONTRACT/DATE	CONTRACT SIGNED ON APRIL 5, 2023.	GOOD
CONTRACT AMENDMENTS, IF ANY	NONE	N/A
STORE RECEIPT NOTE SIGHTED?	N/A	N/A
EVIDENCE OF DELIVERY/COMPLETION	PROJECT IS STILL ONGOING	FAIR
CONSULTANTS OPINION ON VALUE FOR MONEY	SUBSTANTIAL	GOOD
OVERALL RATING OF PROCUREMENT EFFICIENCY	SATISFACTORY	GOOD

**BAYERO UNIVERSITY KANO**

AFRICA CENTRE OF EXCELLENCE CENTRE FOR DRYLAND AGRICULTURE (ACEPHAP).

**CAPITAL- WORKS****PROCUREMENT DURATION FORM****Contract No:** LOT P1**Contract Name:** 1. CONSTRUCTION OF ACEPHAP HOSTEL**Date General Procurement Notice (GPN):** NOVEMBER 28, 2022**Bid Validity Period:** 60 DAYS?

S/No.	STEPS	DURATION (DAYS)		
		Actual Date	Between Events	Overall (No of Days)
1	Prequalification documents received by Bank	Not Applicable	0	0
2	Bank's No Objection	Not Applicable	0	0
3	Invitation for Prequalification issued	Not Applicable	0	0
4	Submission of Prequalification applications	Not Applicable	0	0
5	PQ Evaluation Report received by Bank	Not Applicable	0	0
6	Bank's No Objection	Not Applicable	0	0
7	Bid documents received by Bank	Not Applicable	0	0
8	Bank's No Objection	Not Applicable	0	0
9	Invitation for Bids issued	November 28, 2022	0	0
10	Submission of bids	December 28, 2022	30	30
11	Bid Evaluation Report preparation (financial)	January 4, 2023	7	7
12	Request for Clarification	Not Applicable	0	0
13	Bank's No Objection	Not Applicable	0	0
14	Contract Award Notice	February 6, 2023	33	33
15	Contract Signed	April 5, 2023	58	58
	<b>TOTAL DAYS</b>		DAYS	<b>128 DAYS</b>

**BAYERO UNIVERSITY KANO**

AFRICA CENTRE OF EXCELLENCE CENTRE FOR DRYLAND AGRICULTURE (ACEPHAP).

**CAPITAL- GOODS****CHECK LIST****2. CONTRACT NAME: SUPPLY AND INSTALLATION OF 100KVA GENERATOR FOR ACEPHAP**

<b>LOAN/CREDIT NO.6510-NG</b>	<b>REVIEW DATE:</b> May 16, 2023 to May 20, 2023		
<b>CONTRACT NAME &amp; NUMBER:</b> LOT 2	<b>TYPE OF CONTRACT: LUMP SUM</b>	Goods (X) Works () Services ()	<b>CONTRACT AMOUNT:</b> N15,754,906.30
<b>CONTRACTOR'S NAME &amp; ADDRESS:</b> MESSRS GIANT BRIDGE NIGERIA LTD: D9, CIVIC CENTRE ROAD, KANO	<b>DATE OF CONTRACT AWARD &amp; SIGNATURE:</b> Notification of Award: <b>YES – 14/03/2022</b> Acceptance Letter dated: <b>NOT SIGHTED</b> Contract Signature: <b>YES – 16/03/2022</b>		
<b>NO. OF BIDS RECEIVED:</b> FIVE (5)	<b>DATE OF CONTRACT PERFORMANCE &amp; COMPLETION:</b> 16/03/2022 & 25/7/2022		
<b>LOCATION OF GOODS, WORKS OR SERVICE:</b>	AMINU KANO UNIVERSITY TEACHING HOSPITAL, KANO		
<b>TOPIC:</b>	<b>COMMENTS &amp; FINDINGS:</b>		
<b>CONTRACT PACKAGE (ITEMS &amp; QUANTITY)</b>	COMPOSITE ITEM, SUPPLY AND INSTALLATION OF 100KVA GENERATOR SET COMPLETE - ONE (1).		
<b>CONTRACT TYPE {GOODS, WORKS (S&amp;L) SERVICES}</b>	GOODS		
<b>PROCUREMENT METHOD (ICB, LIB, NCB, SHOPPING)</b>	SELECTION		
<b>PREQUALIFICATION (YES/NO)</b>	NO		
<b>SINGLE STAGE/TWO STAGE</b>	SINGLE STAGE		
<b>DOMESTIC PREFERENCE (YES/NO)</b>	NO		
<b>BANK REVIEW (PRIOR, POST, SOL)</b>	PRIOR		
<b>COST (USD EQUIVALENT)</b>	USD 36,639.32 (REVIEWED FROM USD 31,860.28)		
<b>EXCHANGE RATE/DATE</b>	USD 430 (MARCH 2022).		



<b>PRICE OF LOWEST EVALUATED BIDDER</b>	N13,699,918.51			
<b>CONTRACT VALUE AT AWARD</b>	N13,699,918.51			
<b>CONTINGENCIES IN PAD</b>	N/A			
<b>FINAL CONTRACT PRICE</b>	N15,754,906.30			
<b>TIME (DATE)</b>				
<b>GENERAL PROCUREMENT NOTICE (GPN)</b>	NO (NO OBJECTION FROM BPP)			
<b>REQUEST FOR QUOTATION/PROPOSAL (RFP)</b>	NOT USED			
<b>INVITATION FOR PREQUALIFICATION</b>	NOT APPLICABLE			
<b>INVITATION FOR BIDS/QUOTATION</b>	FEBRUARY 7, 2022			
<b>CONTRACT AWARD SIGNATURE</b>	MARCH 14, 2022			
<b>DATE OF CONTRACT PERFORMANCE/COMPLETION</b>	PERFORMANCE - MARCH 16, 2022; COMPLETION - JULY 20, 2022			
<b>CONTRACT ADMINISTRATION:</b>				
<b>CHANGES TO CONTRACT</b>	None	Description NA	Date NA	Price impact NA
<b>FINAL PAYMENT</b>	Final	Description	Date of Invoice	Date of Payment
	YES	SUPPLY AND INSTLLATION OF 100KVA GENERATOR	INVOICE NO. 0162 OF 20/7/2022	FINAL PAYMENT ON 11/08/2022; REX1PV155
<b>TOTAL PAYMENT</b>	N15,754,906.30			
<b>DISBURSEMENT</b>				
<b>DISBURSEMENT METHOD (DIRECT, SOE, SPECIAL ACCOUNT)</b>	DIRECT			
<b>PERCENTAGE OF BANK FINANCING (%)</b>	0.61%			
<b>DISBURSEMENTS: AMOUNT &amp; DATE:</b>	<ol style="list-style-type: none"> <li>N4,109,975.52 (BEING 30% ADVANCE ON N13,699,918.51, APG FROM STACO INSURANCE – ST/343790/APB/22/BA) <b>21/03/2022</b>; REX-I PV101 OF <b>25/4/2022</b></li> <li>N11,644,930.48 (REX-1 PV155 OF <b>11/08/2022</b>)</li> </ol>			
<b>DELIVERABLES:</b>				
<b>Number</b>	<b>Description</b>	<b>Quantity/% Completed</b>	<b>Date delivered/ Completed</b>	<b>Remarks (Note any discrepancies from Contract)</b>



	Advance Payment (REX 1 PV65) OF 7/04/2022	30%	NOTHING DELIVERED-WAITING FOR ADDITIONAL PAYMENT TO HELP HIM COMPLETE THE ORDER	YES – CONTRACT WAS REVIEWED UP BY ABOUT 15% AND WAS DELAYED
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PROCESS COMPLIANCE	REMARK	RATING
INVITATION FOR BIDS	SELECTED VENDORS NOTIFIED TO COLLECT BIDS ON FEBRUARY 7, 2022.	POOR
BIDS SUBMISSION	BIDS RETURNED AND RECEIVED ON CLOSING DATE – FEBRUARY 28, 2022.	GOOD
QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY	SUBSTANTIAL AS SELECTION WAS REASONABLY CREDIBLE:	GOOD
NOTIFICATION OF AWARD OF CONTRACT /ACCEPTANCE	NOTIFICATION OF AWARD LETTER WAS ON MARCH 14, 2022 AND THE ACCEPTANCE WAS NOT SIGHTED.	GOOD
SIGNED CONTRACT/DATE	CONTRACT SIGNED ON MARCH 16, 2022	GOOD
CONTRACT AMENDMENTS, IF ANY	YES, CONTRACT INCREASED BY 15% TO N15,754,906.30	POOR
STORE RECEIPT NOTE SIGHTED?	YES, CLEARANCE LETTER SIGNED BY TIJJANI M. MUAS ON 01/08/2022	GOOD
EVIDENCE OF DELIVERY/COMPLETION	YES	GOOD
CONSULTANTS OPINION ON VALUE FOR MONEY	NOT SUBSTANTIAL BECAUSE OF THE LONG DELAY IN DELIVERY OF GOODS	FAIR
OVERALL RATING OF PROCUREMENT EFFICIENCY	THE VENDOR DELIVERED BUT LATE AND AFTER COLLECTING INCREASED PRICE.	FAIR

**BAYERO UNIVERSITY KANO**

AFRICA CENTRE OF EXCELLENCE CENTRE FOR DRYLAND AGRICULTURE (ACEPHAP).

**CAPITAL- GOOD:****PROCUREMENT DURATION FORM****Contract No:** LOT 2**Contract Name:** SUPPLY AND INSTALLATION OF 100KVA GENERATOR FOR ACEPHAP**Date General Procurement Notice (GPN):** NONE**Bid Validity Period:** 60DAYS

S/No.	STEPS	DURATION (DAYS)		
		Actual Date	Between Events	Overall (No of Days)
1	Prequalification documents received by Bank	Not Applicable	0	0
2	Bank's No Objection	Not Applicable	0	0
3	Invitation for Prequalification issued	Not Applicable	0	0
4	Submission of Prequalification applications	Not Applicable	0	0
5	PQ Evaluation Report received by Bank	Not Applicable	0	0
6	Bank's No Objection	Not Applicable	0	0
7	Bid documents received by Bank	Not Applicable	0	0
8	Bank's No Objection	Not Applicable	0	0
9	Invitation for Bids issued	FEBRUARY 7, 2022	0	0
10	Submission of bids	MARCH 2, 2022	23	23
11	Bid Evaluation Report preparation	MARCH 5, 2022	3	3
12	Request for Clarification	Not Applicable	0	0
13	Bank's No Objection	Not Applicable	0	0
14	Contract Award Notice	MARCH 14, 2022	9	9
15	Contract Signed	MARCH 16, 2022	2	2
	<b>TOTAL DAYS</b>		DAYS	<b>37DAYS</b>

**BAYERO UNIVERSITY KANO**

AFRICA CENTRE OF EXCELLENCE CENTRE FOR DRYLAND AGRICULTURE (ACEPHAP).

**CAPITAL- GOODS****CHECK LIST**3. CONTRACT NAME: **PROCUREMENT AND INSTALLATION OF SOLAR BACKUP TO ACEPHAP**

<b>LOAN/CREDIT NO.6510-NG</b>	<b>REVIEW DATE:</b> May 16, 2023 to May 20, 2023		
<b>CONTRACT NAME &amp; NUMBER:</b> LOT 1	<b>TYPE OF CONTRACT: LUMP SUM</b>	Goods (X) Works () Services ()	<b>CONTRACT AMOUNT:</b> N18,828,625.00
<b>CONTRACTOR'S NAME &amp; ADDRESS:</b> MESSRS PHENOMENAL BUSINESS VENTURE LTD: NO. 58, YAHAYA MADAKI WAY, KOFAR KAURA, KATSINA.	<b>DATE OF CONTRACT AWARD &amp; SIGNATURE:</b> Notification of Award: <b>YES – 14/03/2022</b> Acceptance Letter dated: <b>NOT SIGHTED</b> Contract Signature: <b>YES – 15/03/2022</b>		
<b>NO. OF BIDS RECEIVED:</b> FIVE (5)	<b>DATE OF CONTRACT PERFORMANCE &amp; COMPLETION:</b> 15/03/2022 & PERFORMANCE – 20/04/2022		
<b>LOCATION OF GOODS, WORKS OR SERVICE:</b>	AMINU KANO UNIVERSITY TEACHING HOSPITAL, KANO		
<b>TOPIC:</b>	<b>COMMENTS &amp; FINDINGS:</b>		
<b>CONTRACT PACKAGE (ITEMS &amp; QUANTITY)</b>	1.PROCUREMENT AND INSTALLATION OF SOLAR BACKUP TO ACEPHAP – COMPOSITE WITH EIGHT (8) ITEMS 1. SOLAR PANELS 330 WATTS 2. AMARON QUANTA DRYCELL BATTERIES 200AH 3. INVERTER 10KVA 48V HYBRID 4. SOLAR CHARGE CONTROLLER MPPT 80AMP 5. BATTERY RACK METAL 6. INSTALLATION MATERIALS CABLES AND CONNECTORS 7. SOLAR PV COMBINER BOX 8. 8MM2 SINGLE CORE CABLE		
<b>CONTRACT TYPE {GOODS, WORKS (S&amp;L) SERVICES}</b>	GOODS		
<b>PROCUREMENT METHOD (ICB, LIB, NCB, SHOPPING)</b>	SELECTION		
<b>PREQUALIFICATION (YES/NO)</b>	NO		



<b>SINGLE STAGE/TWO STAGE</b>	SINGLE STAGE			
<b>DOMESTIC PREFERENCE (YES/NO)</b>	NO			
<b>BANK REVIEW (PRIOR, POST, SOL)</b>	PRIOR			
<b>COST (USD EQUIVALENT)</b>	USD 43,787.50			
<b>EXCHANGE RATE/DATE</b>	USD 430 (MARCH 2022).			
<b>PRICE OF LOWEST EVALUATED BIDDER</b>	N18,828,625.00			
<b>CONTRACT VALUE AT AWARD</b>	N18,828,625.00			
<b>CONTINGENCIES IN PAD</b>	N/A			
<b>FINAL CONTRACT PRICE</b>	N18,828,625.00			
<b>TIME (DATE)</b>				
<b>GENERAL PROCUREMENT NOTICE (GPN)</b>	NO (NO OBJECTION FROM BPP)			
<b>REQUEST FOR QUOTATION/PROPOSAL (RFP)</b>	NOT USED			
<b>INVITATION FOR PREQUALIFICATION</b>	NOT APPLICABLE			
<b>INVITATION FOR BIDS/QUOTATION</b>	FEBRUARY 7, 2022			
<b>CONTRACT AWARD SIGNATURE</b>	MARCH 14, 2022			
<b>DATE OF CONTRACT PERFORMANCE/COMPLETION</b>	PERFORMANCE - MARCH 16, 2022; COMPLETION – APRIL 20, 2022			
<b>CONTRACT ADMINISTRATION:</b>				
<b>CHANGES TO CONTRACT</b>	None	Description NA	Date NA	Price impact NA
<b>FINAL PAYMENT</b>	Final	Description	Date of Invoice	Date of Payment
	YES	SUPPLY AND INSTALLATION OF SOLAR BACK-UP	INVOICE NOT SIGHTED BUT VALUATION SEEN DATED APRIL 22, 2022	27/04/2022 REQUEST WAS MADE ON 22/04/2022
<b>TOTAL PAYMENT</b>	N18,828,625.00			
<b>DISBURSEMENT</b>				
<b>DISBURSEMENT METHOD (DIRECT, SOE, SPECIAL ACCOUNT)</b>	DIRECT			
<b>PERCENTAGE OF BANK FINANCING (%)</b>	0.73%			
<b>DISBURSEMENTS: AMOUNT &amp; DATE:</b>	1. N5,648,587.50 (BEING 30% ADVANCE; REX 1 PV 79 OF <b>7/04/2022</b> 2. N13,180,037.50 (BEING BALANCE; REX 1 PV 102 OF <b>27/04/2022</b>			



<b>DELIVERABLES:</b>				
<b>Number</b>	<b>Description</b>	<b>Quantity/% Completed</b>	<b>Date delivered/ Completed</b>	<b>Remarks (Note any discrepancies from Contract)</b>
1.	ADVANCE PAYMENT (REX 1 PV79) OF 7/04/2022	30%	NOTHING DELIVERED	NONE
2.	SUPPLY AND INSTALLATION OF GOODS 100%	70%	20/04/2022	NONE

<b>PROCESS COMPLIANCE</b>	<b>REMARK</b>	<b>RATING</b>
<b>INVITATION FOR BIDS</b>	SELECTED VENDORS NOTIFIED TO COLLECT BIDS ON FEBRUARY 7, 2022.	POOR
<b>BIDS SUBMISSION</b>	BIDS RETURNED AND RECEIVED ON CLOSING DATE – FEBRUARY 28, 2022.	GOOD
<b>QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY</b>	SUBSTANTIAL AS SELECTION WAS REASONABLY CREDIBLE:	GOOD
<b>NOTIFICATION OF AWARD OF CONTRACT /ACCEPTANCE</b>	NOTIFICATION OF AWARD LETTER WAS ON MARCH 14, 2022 AND THE ACCEPTANCE WAS NOT SIGHTED	GOOD
<b>SIGNED CONTRACT/DATE</b>	CONTRACT SIGNED ON MARCH 14, 2022	GOOD
<b>CONTRACT AMENDMENTS, IF ANY</b>	NONE	N/A
<b>STORE RECEIPT NOTE SIGHTED?</b>	YES; DATED APRIL 20. 2022	GOOD
<b>EVIDENCE OF DELIVERY/COMPLETION</b>	YES, AS ATTESTED TO BY THE PRINCIPAL STORE OFFICER, DATED APRIL 20, 2022	GOOD
<b>CONSULTANTS OPINION ON VALUE FOR MONEY</b>	SUBSTANTIAL	GOOD
<b>OVERALL RATING OF PROCUREMENT EFFICIENCY</b>	THE VENDOR HAS DELIVERED	GOOD

**BAYERO UNIVERSITY KANO**

AFRICA CENTRE OF EXCELLENCE CENTRE FOR DRYLAND AGRICULTURE (ACEPHAP).

**CAPITAL- GOOD:****PROCUREMENT DURATION FORM****Contract No:** LOT 1**Contract Name:** PROCUREMENT AND INSTALLATION OF SOLAR BACKUP TO ACEPHAP **Date****General Procurement Notice (GPN):** NONE**Bid Validity Period:** 60DAYS

S/No.	STEPS	DURATION (DAYS)		
		Actual Date	Between Events	Overall (No of Days)
1	Prequalification documents received by Bank	Not Applicable	0	0
2	Bank's No Objection	Not Applicable	0	0
3	Invitation for Prequalification issued	Not Applicable	0	0
4	Submission of Prequalification applications	Not Applicable	0	0
5	PQ Evaluation Report received by Bank	Not Applicable	0	0
6	Bank's No Objection	Not Applicable	0	0
7	Bid documents received by Bank	Not Applicable	0	0
8	Bank's No Objection	Not Applicable	0	0
9	Invitation for Bids issued	FEBRUARY 7, 2022	0	0
10	Submission of bids	MARCH 2, 2022	23	23
11	Bid Evaluation Report preparation	MARCH 5, 2022	3	3
12	Request for Clarification	Not Applicable	0	0
13	Bank's No Objection	Not Applicable	0	0
14	Contract Award Notice	MARCH 14, 2022	9	9
15	Contract Signed	MARCH 15, 2022	1	1
	<b>TOTAL DAYS</b>		DAYS	<b>36DAYS</b>

**BAYERO UNIVERSITY, KANO**

AFRICA CENTRE OF EXCELLENCE ON PUBLIC HEALTH AND POLICY (ACEPHAP)

**CONSULTANCY SERVICES  
CHECK LIST**

4. CONTRACT NAME: CONSULTANCY SERVICES FOR CONSTRUCTION AND PURCHASING OF AFRICA CENTRE OF EXCELLENCE ON PUBLIC HEALTH AND POLICY (ACEPHAP) STUDENTS HOSTEL AT AMINU KANO TEACHING HOSPITAL (AKTH).

<b>LOAN/CREDIT NO. 6510-NG</b>	<b>REVIEW DATE: SEPTEMBER 9, 2022</b>		
<b>CONTRACT NAME &amp; NUMBER:</b> NAME AS ABOVE. No.: LOT 1	<b>TYPE OF CONTRACT:</b>	Goods () Works () Service (X)	<b>CONTRACT AMOUNT:</b> N48,348,125.00
<b>CONTRACTOR'S NAME &amp; ADDRESS:</b> MESSRS APD ASSOCIATES: NO. 1 (PLOT 25), STEPHEN IRUNE CLOSE, OFF ISHAYA SHEKARI CRESCENT, 2 <sup>nd</sup> AVENUE, GWARINPA, ABUJA.	<b>DATE OF CONTRACT AWARD &amp; SIGNATURE:</b>  NOTIFICATION OF AWARD: <b>SEPTEMBER 9, 2022</b>  CONTRACT SIGNATURE: <b>SEPTEMBER 12, 2022</b>		
<b>NO. OF BIDS RECEIVED: THREE (3):</b>	<b>DATE OF CONTRACT PERFORMANCE &amp; COMPLETION: ON -GOING</b>		
<b>LOCATION OF GOODS, WORKS OR SERVICE:</b>	AMINU KANO TEACHING HOSPITAL, (AKTH), KANO		
<b>TOPIC:</b>	<b>COMMENTS &amp; FINDINGS:</b>		
<b>CONTRACT PACKAGE (ITEMS &amp; QUANTITY</b>	CONSORTIUM OF FOUR (4), CONSULTANTS: ARCHIECT, QUANTITY SURVEYOR, STRUTUCTRAL ENGINEER MECHANICAL AND ELECTRICL ENGINEER.		
<b>CONTRACT TYPE {GOODS, WORKS (S&amp;L) SERVICES}</b>	SERVICES		
<b>PROCUREMENT METHOD (ICB, LIB, NCB, SHOPPING)</b>	QCBS		
<b>PREQUALIFICATION (YES/NO)</b>	EOI		
<b>SINGLE STAGE/TWO STAGE</b>	ONE STAGE		
<b>DOMESTIC PREFERENCE (YES/NO)</b>	NO		
<b>BANK REVIEW (PRIOR, POST, SOL)</b>	POST		
<b>COST (USD EQUIVALENT)</b>	\$112,437.50		
<b>EXCHANGE RATE/DATE</b>	USD N430/\$		



<b>PRICE OF LOWEST EVALUATED BIDDER</b>	N48,348,125.00			
<b>CONTRACT VALUE AT AWARD</b>	N48,348,125.00			
<b>CONTINGENCIES IN PAD</b>	N/A			
<b>FINAL CONTRACT PRICE</b>	N48,348,125.00			
<b>TIME (DATE)</b>				
<b>GENERAL PROCUREMENT NOTICE (GPN)</b>	MAY 16, 2022			
<b>REQUEST FOR PROPOSAL (RFP)</b>	JULY 20, 2022			
<b>INVITATION FOR PREQUALIFICATION</b>	MAY 16, 2022			
<b>INVITATION FOR BIDS</b>	NOT AVAILABLE			
<b>CONTRACT AWARD SIGNATURE</b>	AGREEMENT SIGNED: SEPTEMBER 12,2022			
<b>DATE OF CONTRACT PERFORMANCE/COMPLETION</b>	COMPLETION: ON-GOING			
<b>CONTRACT ADMINISTRATION:</b>				
<b>CHANGES TO CONTRACT</b>	Number NO	Description NA	Date NA	Price impact NA
<b>FINAL PAYMENT</b>	Number	Description	Date of Invoice	Date of Payment
	ONE	STAGES PAYMT	NOT AVAILABLE	01/03/23
<b>TOTAL PAYMENT</b>	N36,261,093.75			
<b>DISBURSEMENT</b>				
<b>DISBURSEMENT METHOD (DIRECT, SOE, SPECIAL ACCOUNT)</b>	DIRECT			
<b>PERCENTAGE OF BANK FINANCING (%)</b>	1.87%			
<b>DISBURSEMENTS: AMOUNT &amp; DATE:</b>	1. N36,261,093.75 –PV 57 (INCLUDING VAT, WHT, STAMP DUTY ETC) BEING AMOUNT DUE AT THE STAGE			
<b>DELIVERABLES:</b>				



Number	Description	Quantity/% Completed	Date delivered/ Completed	Remarks (Note any discrepancies from Contract)
ONE	STAGES PAYMT	ON-GOING	ON-GOING	NONE

PROCESS COMPLIANCE	REMARK	RATING
INVITATION FOR BIDS	JULY 22,2022	FAIR
BIDS SUBMISSION	AUGUST 4, 2022	GOOD
QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY	SIGHTED & GOOD BUT NO DATE	FAIR
NOTIFICATION OF AWARD OF CONTRACT /ACCEPTANCE	AWARD: SEPTEMBER 9 2022. ACCEPTANCE: NOT SIGHTED	FAIR
SIGNED CONTRACT/DATE	CONTRACT AGREEMENT: SEPTEMBER 12,2022	GOOD
CONTRACT AMENDMENTS, IF ANY	NONE	N/A
STORE RECEIPT NOTE SIGHTED?	N/A	N/A
EVIDENCE OF DELIVERY/COMPLETION	MARCH 15, 2023 VIA SUBMISION OF VALUATION CERTIFICATE BY PPU DIRECTOR FOR PAYMENTT	GOOD
CONSULTANTS OPINION ON VALUE FOR MONEY	IN ORDER	GOOD
OVERALL RATING OF PROCUREMENT EFFICIENCY	SATISFACTORY	GOOD

**BAYERO UNIVERSITY, KANO**

AFRICA CENTRE OF EXCELLENCE ON PUBLIC HEALTH AND POLICY (ACEPHAP)

**CONSULTANCY SERVICES****PROCUREMENT DURATION FORM****Contract No:** 6510-NG**Contract Name:** CONSULTANCY SERVICES FOR CONSTRUCTION AND PURCHASING OF ACEPHAP STUDENTS HOSTEL AT AMINU KANO TEACHING HOSPITAL, KANO**Date General Procurement Notice (GPN):** MAY 16, 2022**Bid Validity Period:** NA

S/No.	STEPS	DURATION (DAYS)		
		Actual Date	Between Events	Overall( No of Days)
1	Prequalification documents received by Bank	N/A	0	0
2	Bank's No Objection	N/A	0	0
3	Invitation for Expression of interest/Prequalification issued	16/05/22	0	0
4	Submission of Expression of Interest/Prequalification applications	30/05/22	14	14
5	PQ Evaluation Report received by Bank	N/A	0	0
6	Bank's No Objection	N/A	0	0
7	Bid documents received by Bank	N/A	0	0
8	Bank's No Objection	N/A	0	0
9	Invitation for Proposal/Bids issued	22/07/2022	48	48
10	Submission of proposal/bids	04/08/22	13	13
11	Bid Evaluation Report received by Bank	N/A	0	0
12	Request for Clarification	N/A	0	0
13	Bank's No Objection	N/A	0	0
14	Contract Award Notice	9/09/22	36	36
15	Contract Signed	12/09/22	3	3
	TOTAL DAYS		114 DAYS	<b>114 DAYS</b>



## **APPENDIX 3**

### **PROCUREMENT PLAN**



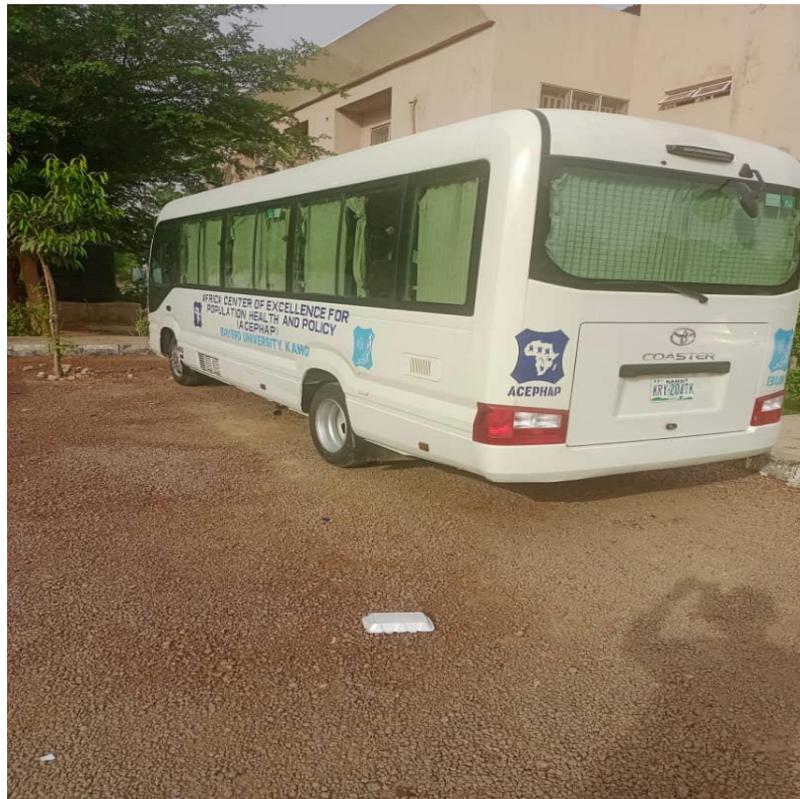


**APPENDIX 4**  
**PICTURE**













## **APPENDIX 5**

### **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;