



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

**FINAL PROCUREMENT
AUDIT REPORT**



**AFRICA CENTRE OF EXCELLENCE ON NEW
PEDAGOGIES IN ENGINEERING
EDUCATION (ACENPEE)**

**AHMADU BELLO UNIVERSITY
ZARIA, KADUNA STATE**

SUBMITTED BY

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ABBREVIATIONS AND ACRONYMS

| | |
|---------------|--|
| ABU - ACENPEE | Ahmadu Bello University, Zaria- Africa Centre of Excellence on New Pedagogies in Engineering Education |
| ACE | Africa Centre of Excellence. |
| ACE - IMPACT | Africa Centre of Excellence for Development Impact. |
| 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 |
| 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 on New Pedagogies in Engineering Education. (ACENPEE). 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.

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

1.3.2 Review Procedure

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

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

1.4 General Contract Packages

1. The Africa Centre of Excellence on New Pedagogies in Engineering Education (ACENPEE) has a total contract size of six (6) procurements in 2023 as disclosed to the audit team. This is made up of four (4) good and two (2) works. Appendix i. - Inventory of sampled and reviewed contracts.

2. The appropriate procurement methods to use for every contract based on the threshold were also stated; alongside the methods used by the Centre. Appendix i.

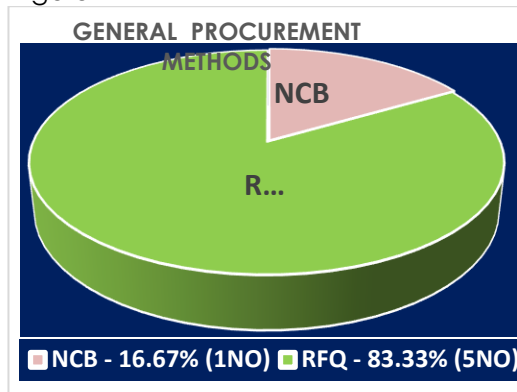
Table 1

| 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 | RFQ | 11,200,500.00 | 2.20 | GOODS | 7,748,879.98 | 1.50 |
| 2 | NCB | 497,758,158.11 | 97.80 | WORKS | 501,209,788.11 | 98.50 |
| 3 | TOTAL | 508,958,668.09 | 100.00% | | 508,958,668.09 | 100.00% |

1.4.1 General Procurement Methods

ACENPEE used two (2) procurement methods in her 2023 procurements. The National Competitive Bidding (NCB) which was used to procure one (1) contract that represents 16.67% and the Request for Quotation (RFQ) with five (5) contracts at 83.33% of the total procurements in 2023 as shown on figure 1. Table 1 above shows the values of the procurement methods.

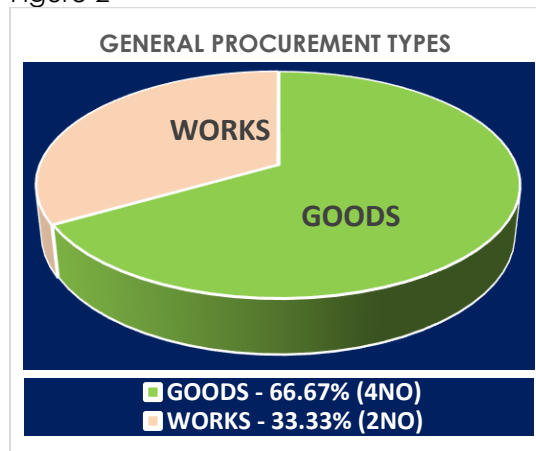
Figure 1



1.4.2 General Procurement Types

Four (4) contracts of goods were procured in 2023. This represents approximately 66.67% of the total contracts procured. Works has two (2) contracts with a value of 33.33% of the Centre's 2023 procurements as shown on figure 2. Table 1 above shows the value representation of the procurement types.

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 was 36% of the procured contracts Table 3 and 4.

TABLE 3 – FORM 3 - SELECTION OF REVIEW SAMPLE METHODS

| | CONTRACTS | RFQ | NCB | SH | Total |
|--|------------|-------------|-------------|-------------|-------------|
| | | Post Review | Post Review | Post Review | Post Review |
| | Reviewed | 2 | 1 | 0 | 3 |
| | Population | out of 5 | out of 1 | out of 0 | out of 6 |

TABLE 4 – FORM 3 - SELECTION OF REVIEW SAMPLE TYPES

| | CONTRACTS | Goods | Works | Services | Total |
|--|------------|-------------|-------------|-------------|-------------|
| | | Post Review | Post Review | Post Review | Post Review |
| | Reviewed | 1 | 2 | 0 | 3 |
| | Population | out of 4 | out of 2 | out of 0 | out of 6 |

Table 2

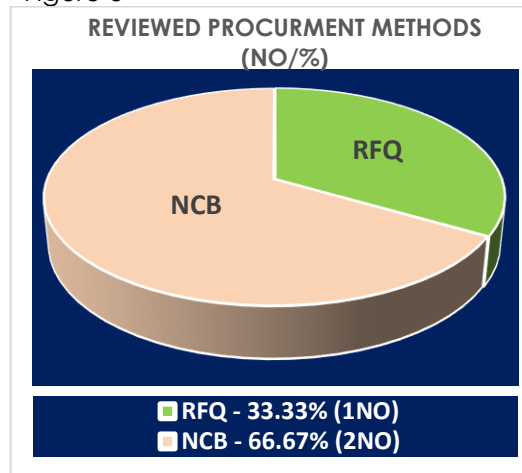
| PROCURED/SAMPLE VALUES OF METHODS AND TYPES (AMOUNT/%) | | | | | | | | |
|--|--------|---------------------------|----------------------------|-------------------|-------|-------------------------|--------------------------|-------------------|
| METHOD | | | | | TYPE | | | |
| No | Method | Total Method Procured (N) | Reviewed Sample Method (N) | Review Sample (%) | Type | Total Type Procured (N) | Reviewed Sample Type (N) | Review Sample (%) |
| 1 | RFQ | 11,200,500.00 | 5,591,519.09 | 1.11 | GOODS | 7,748,879.98 | 2,139,889.09 | 0.05 |
| 2 | NCB | 497,758,158.11 | 497,758,158.11 | 98.89 | WORKS | 501,209,788.11 | 501,209,788.11 | 99.95 |
| 3 | TOTAL | 508,958,668.09 | 503,349,677.20 | 100.00% | TOTAL | 508,958,668.09 | 503,349,677.20 | 100.00% |

NOTE: REVIEW SAMPLES PERCENTAGES ARE THOSE OF REVIEWED CONTRACTS

1.4.3.1 Sample Method

Three (3) contracts were selected for review. That is a sample size of 50%. Two (2) contracts were procured using NCB process and it make up 66.67% of the sampled contracts. One (1) was procured using the RFQ at the sample size of 33.33% of the procured contracts. figure 3. This review is based on the method used by the Centre. The appropriate methods to have been used were stated in appendix i. Table 2 above shows the value representation of the sample methods.

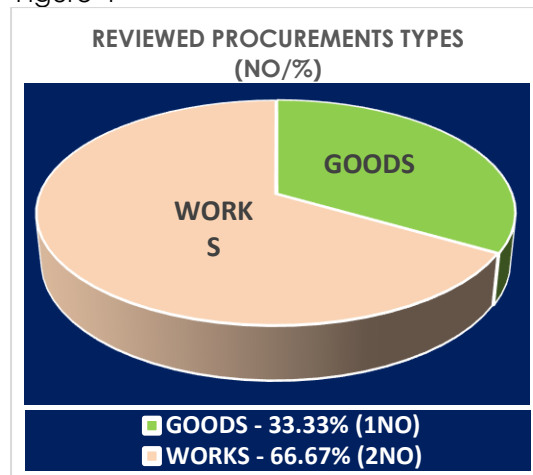
Figure 3



1.4.3.2 Sample Type

Two (2) sample procurement types were used by ACENPEE. Two (2) of the sampled contracts were works, representing about 66.67% of sampled procurements. One (1) was works and it is about 33.33% of the sample type as shown in Figure 4

Figure 4



1.5 Findings

1. ACENPEE, Ahmadu Bello University used the University's procurement guideline and the Public Procurement Act (2007) as amended in the 2023 procurement activities.
2. About six (6) procured contracts were presented by the Centre as contracts carried out in 2023.
3. The contracts are in the Centre's 2023 procurement plan.
4. The standard bidding documents were used for the major procurements.
5. On December 27, 2023, the contract was revised to the sum of N497,758,158.11. This was as the result of the volatile fluctuations in prices of materials and labour within the period, that occurred after the award of the contract.
6. The contingency sum for the initial award was N4,000,000.00 (four million naira).
7. The BOQ was prepared without schedule of basic prices of materials and labour.
8. The Centre has qualified procurement staff. Building professionals were engaged by the Centre for the preparation of contract documents and the handling of the procurement process for the ACENPEE Building.
9. Prices were checked and found to be competitive.
10. Filing, storage and retrieval of procurement documents and information was not seamless.
11. Withholding Taxes (WHT) and Value Added Taxes (VAT) were deducted and evidently remitted to the relevant tax authorities.
12. Contracts were presented and approved by the appropriate approval authorities.

1.6 Exit Meeting

An exit meeting was held where communications on the preliminary findings were discussed with the Centre staff. This presented opportunities for the Centre

to clarify issues raised, with explanations on the identified areas of interest. The exit meeting data table is as in the attached appendix iv.

Issues of minor concerns were resolved through explanations on the affected subject areas.

However, there were others where the explanations given were not satisfactory and they are stated under infractions below:

1.7 Infractions

ACENPEE was notified of the identified infractions. These were extracted from findings and from the general issues raised with the ACENPEE staff during the exit meeting. They are based on unsatisfactory explanations given by the Center's staff. Further explanation is necessary on this review.

1. This contract Bill of Quantities (BOQ) and documents did not make provisions for the schedule of basic prices of materials and labour that the contractor used in preparing his bids. This was even more necessary considering the rate of fluctuations inherent in the country. The Centre should explain how she intends to handle further fluctuations because, it would surely occur.

1.8 Procurement Process and Activities Assessment

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

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

Overall, the **ACENPEE** has a "**MEDIUM**" risk grading and a "**FAIR**" procurement performance score.

1.9. Rating and Classification

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

Table 5:

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

2.0 Audit Opinion

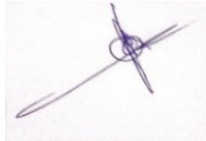
Based on the observed weaknesses and the level of compliances to the institutional guidelines, the Public Procurement Act 2007 and the general procurement principles as shown in table 6, the ACENPEE, Ahmadu Bello University procurement activities of ACE-Impact project **NEEDS IMPROVEMENT**. It attracts a mark of fifty-eight percent (58%).

Table 6: Procurement Processes and Principles

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

2.10 Recommendations

1. Procurement is a process and the Centre is advised to follow the process without sentiments. A good procurement is one that all the rules are followed as stated in the guidelines to substantially achieve the basic principles.
2. The Centre should always endeavour to engage the services of qualified consultants with proven track records that would advise and guide them conscientiously.
3. The Centre should improve on document filling and retrieval. It would be advised that all procurement processes and documents should be kept by the procurement officer for ease of access.
4. 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.
5. Unsuccessful bidders must always be debriefed in accordance with section 34.2 of the Instruction to Tenderers (ITT) as stated in the solicitation document.



QS. Okoye Ifeanacho N
(Team Leader)

May 5, 2024

SECTION 2 – INTRODUCTION

2.1 BACKGROUND

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

1. Africa Centre of Excellence (ACE 1) Project

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

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

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

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

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

2.2. THE AFRICA CENTRE OF EXCELLENCE ON NEW PEDAGOGIES IN ENGINEERING EDUCATION, ACENPEE, AHMADU BELLO UNIVERSITY, ZARIA

The Africa Centre of Excellence on New Pedagogies in Engineering Education, ACENPEE of the Ahmadu Bello University, Zaria has its vision as to “to become a renown regional Centre of excellence in the advancement of new pedagogies in engineering education”. The mission being “to provide a world class teaching and learning environment that stimulates

and promotes innovation in techno-pedagogical skills and competencies for engineering education and practice".

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 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).

2.7 **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 ACENPEE of the Ahmadu Bello University, Zaria, Kaduna State.

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 general procurement 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 ACENPEE that were involved in the various stages of the procurement process/activities. The opinions and clarifications from the ACENPEE 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) Some solicitation documents used before award.
- (3) Contract files.
- (4) Cash book - 2023

3. Visits to selected project sites were 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 ACENPEE 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 ACENPEE 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 ACENPEE 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 ACENPEE, Ahmadu Bello University, Zaria during the field works were:

- (1) 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 ACENPEE procurement unit conform to accepted procurement principles in accordance with the NUC/WB guidelines.
2. Whether they fairly represent the financial position of the ACENPEE 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, ACENPEE presented their list of six (6) procured contracts. Five (5) were completed and one (1) is ongoing.

Three (3) contracts were selected for review. The selection was 50% of the procured contracts and amount to about 98.89% of the value of procured contracts.

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

Table 7– ANALYSIS OF COMPLETED/UNCOMPLETED CONTRACTS

| S/NO | DESCRIPTION | NO OF PROJECTS COMPLETED | NO OF PROJECTS ON-GOING | TOTAL |
|------|--------------------------------------|--------------------------|-------------------------|-------|
| 1 | January 1, 2023 to December 31, 2023 | 5 | 1 | 6 |
| | TOTAL | 5 | 1 | 6 |

Table 8 – ANALYSIS OF COMPLETED/UNCOMPLETED CONTRACTS

| S/NO | DESCRIPTION | PERCENTAGE |
|------|-------------------|------------|
| 1 | Completed (5No) | 83.33% |
| 2 | Uncompleted (1No) | 16.67% |
| | TOTAL | 100% |

NOTE: ABOUT 12.50% (AT CONCRETE STRIP FOUNDATION LEVEL) OF THE 33.33% HAVE BEEN COMPLETED

Table 9 – ANALYSIS OF COMPLETED/UNCOMPLETED CONTRACTS

| S/NO | DESCRIPTION | VALUE (N) | TOTAL (N) |
|------|-------------------|-----------------------|-----------------------|
| 1 | Completed (5No) | 11,200,509.98 | 11,200,509.98 |
| 2 | Uncompleted (1No) | 497,758,158.11 | 497,758,158.11 |
| | TOTAL | 508,958,668.09 | 508,958,668.09 |

NOTE: ABOUT **N62,219,769.76** (12.50%-AT CONCRETE STRIP FOUNDATION LEVEL) OF THE **N497,758,158.11** HAS BEEN COMPLETED.

The ongoing contract (ACENPEE Building) was at about 12.50% completion. This is about N62,219,769.76. The effective completed value in naira of the contract procured in 2023 as at the period of audit was about **N73,420,279.74. This is about 14.42%** of the value of the contracts procured in 2023.

This audit review was based on information extracted from the documents made available to the Consultant by the ACENPEE staff. There were also interviews and interactions with key personnel. The value of the six (6) contracts was N508,958,668.09.



SECTION 4 - SPECIFIC CONTRACTS/PROJECTS DETAILS

4.1 CONSTRUCTION OF ACENPEE PERMANENT CENTRE BUILDING

4.1.1 Introduction

The Construction of ACENPEE Permanent Centre Building was advertised in the Daily Trust Newspapers and The Guardian Newspaper both of Wednesday, June 21, 2023, soliciting bids from interested contractors. The bid submission closed on August 28, 2023 with response from twelve (12) bidders. During bids examination five (5) of the bidders were found not to be compliant and were dropped. Eventually, the competition narrowed down to between four (4) bidders when the financial bids were opened on October 18, 2023.

At the completion of the bid's evaluation exercise, recommendation was made for award letter to be issued to the second lowest bidder because the preferred lowest bidder failed the due diligence exercise. The approval to award as recommended by the bids evaluation committee was given on November 28, 2023.

The award was made to **Messrs Afribased Projects Limited of House 12, Bua Court Estate, No 15 Dar – Es- Salam Street, Wuse 2, Abuja – FCT**, in the sum of N297,449,264.25 (two hundred and ninety-seven million, four hundred and forty-nine thousand, two hundred- and sixty-four-naira, twenty-five kobo). The award letter was issued at about December 1, 2023, based on timeline of other events. The acceptance was on December 14, 2023.

Due to the effects of volatile fluctuations after the award, the contract was reviewed to the sum of N497,758,158.11 (four hundred and ninety-seven million, seven hundred and fifty-eight thousand, one hundred- and fifty-eight-naira, eleven kobo), (about USD522,509.43).

The contractor accepted the revised contract price of N497,758,158.11 on January 9, 2024 and the agreement was signed on January 16, 2024. The revised contract sum was equivalent of USD522,509.43 at N952.63/\$. It represents 8.70% of the Bank financing.

4.1.2 Observations/ Findings

The following were the observations made on the contract during the audit review.

4.1.2.1 Procurement Planning

This contract is in the 2023 procurement plan.

4.1.2.2 Advertisement

This is a National Competitive Bidding (NCB) contract and it was advertised in the Daily Trust Newspapers and The Guardian Newspaper both of Wednesday, June 21, 2023.

4.1.2.3 Pre/Post Qualification

Separate Pre/Post Qualification of bidders was not carried out because the initial threshold was not within the limit for that.

4.1.2.4 Competition

There was appreciable competition with the process that resulted in the initial contract price of N297,449,264.25.

4.1.2.5 Bid Opening

The bids were received opened in the presence of the bidders' representatives and in the presence of independent observers. Technical bids were opened on July 17, 2023 while the financial bids were opened on October 18, 2023.

4.1.2.6 Bidding Documents

Standard bidding documents were used for the procurement and the appropriate version for the contract that was used.

4.1.2.7 Evaluation of Bids/ Proposals

The technical bids evaluation was carried out, as stated on the report on July 18, 2023. The details and analysis were substantial.

4.1.2.8 Award of Contract

The revised sum of N497,758,158.11 was made to the second lowest bidder, Messrs Afribased Projects Limited. The lowest bidder failed the due diligence test.

4.1.2.9 Contract Documents

The drawings, the contract B.O.Q, the award letter and acceptance and the contract agreement constitute the contract document and they were all well packaged.

4.1.2.10 Procurement Duration

The procurement duration was beyond limit at 209 days.

4.1.2.11 Contract Implementation

The implementation was satisfactory at the time of the audit review at the ACENPEE. However, the building was at the foundation stage with work estimated to be at 12.50% completion.

4.1.2.12 Payments

No payment was shown to have been made to the contractor. The Centre said that the payment was being processed. Note that the Advance Payment Guarantee (APG) was approved on January 16, 2024.

4.1.2.13 Physical Inspection

Physical Inspection was carried out and the status is as shown in the attached appendix vii.

1.1.3 Recommendation

1. The Centre should embrace procurement best practices that would ensure seamless procurement processes.
2. The economy is volatile and the Centre should ensure that adequate mechanism that would help address cases of variations and fluctuations are put in place as early as is possible, before any occurrence.
3. Procurement trainings and workshops are still being advocated for the staff of ACENPEE.

4.1.4 Conclusion

The Centre should note that primary attribute of good procurement is dependent on compliances with rules and regulations.

4.2. INSTALLATION OF WATER BOREHOLES RETICULATION SYSTEM AT ACENPEE STUDENTS HOSTEL

4.2.1 Introduction

This contract is in the 2023 procurement plan of the Centre and was procured through Request for Quotation (RFQ). Three contractors were invited on August 28, 2023 to submitted bids and the all responded and submitted bids by closing date on October 20, 2023. The lowest bid was submitted by Messrs. Malrah Associates Limited, at the contract price of N3,451,625.00 (about USD5,299.13). Others were Messrs. I-Kats Engr. Limited who bided N5,479,940.00, while Messrs. Alhaji Jimah Ayinde bided N6,358,625.00.

The award was made to **Messrs. Malrah Associates Limited of 2 Ilorin Road, Marafa Estate, Kaduna at the sum of N3,451,625.00**. That was communicated to him through an award letter dated October 26, 2023. The acceptance letter was dated November 1, 2023. On November 9, 2023, the contractor submitted a request for the review of the contract price to N4,235,224.75. This was approved on November 22, 2023 by ACENPEE. The reason, that the contractor gave for the review was increase in prices of material and goods. The Contract Agreement is dated November 26, 2023.

The contract sum was equivalent of USD5,299.13 at N799.23 /\$. It represents 0.08% of the Bank financing.

4.2.2 Observations/ Findings

The review showed the following observation regarding the process.

4.2.2.1 Procurement Planning

This contract is in the ACENPEE 2023 procurement plan.

4.2.2.2 Advertisement

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

4.2.2.3 Pre/Post Qualification

Separate Pre-Qualification exercise does not apply to this procurement.

4.2.2.4 Competition

There was considerable competition with the process but with price disparities with the quotations.

4.2.2.5 Bid Opening

The bids were open but the formality of the exercise could not be ascertained because there was no bid return sheet.

4.2.2.6 Bidding Documents

Standard bidding documents were not used for the procurement.

4.2.2.7 Evaluation of Bids/ Proposals

No bid evaluation report was presented to the audit team.

4.2.2.8 Award of Contract

The award was made to the best and lowest responsive bidder. Even after the review, the bid was still the lowest. The award was for N4,235,224.75. The notification of award letter is dated October 26, 2023.

4.2.2.9 Contract Documents

The quotations, the award later, acceptance letter and signed contract agreement constitute the contract documents. These were adequately prepared.

4.2.2.10 Procurement Duration

The procurement process from the date of invitation for bid and contract signing took a total of 59 days. This is within the safe duration period for such contract procurement processing.

4.2.2.11 Contract Implementation

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

4.2.2.12 Payments

The total payment captured to have been made as at the date of audit was N3,268,611.85. It was made twice as follows:

1. N1,035,761.37 gross being advance payment made on November 15, 2023 with PV/2023/ABU-1/000000255.
2. N2,232,850.48 gross paid on December 21, 2023 with PV/2023/ABU-1/000000276.

4.2.2.13 Physical Inspection

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

4.2.3 Recommendation

1. Records of bid opening process, including bid return sheets should always be presented to confirm the level of transparency and fairness of the process.
2. The center must ensure that all necessary steps are taken towards curtailing and valuing fluctuation in prices.

4.2.4 Conclusion

It is still advised that the center must adhere to all the standard procedures at it applies to all contracts. This creates a healthier environment for procurement that translates to value for money and improves socio-economic benefits.

4.3 RE-CONSTRUCTION AND SUPPLY OF LIBRARY TABLE AND WOOD SCREENS

4.3.1 Introduction

This contract is in the 2023 procurement plan of the Centre and was procured through Request for Quotation (RFQ) instead of Direct Contracting. However, using a higher procurement process for a contract with lower threshold ensures more competition and transparency of the process provided it did not affect the process duration negatively.

Request for Quotation RFQ was extended to three bidders on September 10, 2023 and they responded as follows: Messrs. Nember Furniture Limited, N1,048,600.00, Messrs. Excellent Furniture Limited N1,134,200.00 and Messrs. Alhaji Jimoh Ayinde N1,219,800.00. Messrs. Nember Furniture Limited was awarded the contract as the lowest responsive bidder through award letter dated September 29, 2023. The total contract award amount as stated in the agreement letter was N 1,048,600.00 (about USD 1,219.69) but the final contract price was N1,053,500.00. The differences were explained as arithmetical error. The agreement was signed on October 10, 2023.

4.3.2 Observations/ Findings

The review showed the following observation regarding the process;

4.3.2.1 Procurement Planning

This contract is in the ACENPEE 2023 procurement plan.

4.3.2.2 Advertisement

It does not require advertisement in National Newspapers and the Tenders, Journal.

4.3.2.3 Pre/Post Qualification

Pre-Qualification exercise does not apply to this procurement.

4.3.2.4 Competition

There was a considerable competition with the process among the contractors.

4.3.2.5 Bid Opening

The bid opening seems to have been more of informal exercise.

4.3.2.6 Bidding Documents

Standard bidding documents were not used/sighted

4.3.2.7 Evaluation of Bids/ Proposals

Bid evaluation was not sighted

4.3.2.8 Award of Contract

The contract was N1,048,600.00. The award letter is dated September 29, 2023.

4.3.2.9 Contract Documents

The quotations, the award letter, the acceptance letter and contract agreement constitute the contract documents.

4.3.2.10 Procurement Duration

The procurement process duration was thirty-one (31) days as the bids were sent out to the bidders on September 10, 2023. They were returned on September 10, 2023 as well.

4.3.2.11 Contract Implementation

The contract implementation was good.

4.3.2.12 Payments

Payment was made as follows;

1. N316,050.00 (30%) advance payment (payment details were not sighted).
2. N604,415.00 - net was paid on October 23, 2023 with PV/2023/ABU-1/000000222.

4.3.2.13 Physical Inspection

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

4.2.3 Recommendation

Records of bid opening process, including bid return sheets should always be presented to confirm the level of transparency and fairness of the process.

4.2.4 Conclusion

It is still advised that the center must adhere to all the standard procedures at it applies to all contracts. This creates a healthier environment for procurement that translates to value for money and improves socio-economic benefits.



APPENDICES



APPENDIX I
LIST OF PROCURED ITEMS BY ACENPEE



AHMADU BELLO UNIVERSITY ZARIA – ACENPEE

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

| S/NO | PACKAGE NO | DESCRIPTION | CONTRACTOR/ BENEFICIARY | AMOUNT (NAIRA) | DATE | TYPE | METHOD USED | APPROPRIATE METHOD | REVIEWED | REMARKS |
|------|----------------------------|--|----------------------------------|-----------------------|---------------------|-------|----------------|-----------------------|--------------------------|-----------|
| | | ACENPEE - ABU | | | | | | | | |
| | | GOODS | | | | | | | | |
| 1 | ACENPEE/ABU/GOODS/008/2023 | PROVISION OF FURNITURE/EQUIPMENT FOR THE CENTER | MEMBE FURNITURES LIMITED | 1,048,600.00 | SEPTEMBER 29, 2023. | GOODS | RFQ | SH | REVIEWED | COMPLETED |
| | | SUPPLY OF LIBRARY TABLES AND WOOD SCREEN | | | | | | | | |
| 2 | ACENPEE/ABU/GOODS/008/2023 | PROVISION OF FURNITURE/EQUIPMENT FOR THE CENTER | HAVILA ELLISON VENTURES | 1,869,665.89 | JANUARY 13, 2023. | GOODS | RFQ | SH | | COMPLETED |
| | | SUPPLY AND INSTALLATION OF CURTAINS | | | | | | | | |
| 3 | ACENPEE/ABU/GOODS/008/2023 | PROVISION OF FURNITURE/EQUIPMENT FOR THE CENTER | MEMBE FURNITURES LIMITED | 2,690,725.00 | FEBRUARY 7, 2023. | GOODS | RFQ | SH | | COMPLETED |
| | | SUPPLY OF TABLES AND BOOK SHELVES | | | | | | | | |
| 4 | ACENPEE/ABU/GOODS/008/2023 | SUPPLY AND FIXING OF CURTAINS IN THE ACENPEE CLASSROOMS | HAVILA ELLISON VENTURES | 2,139,889.09 | DECEMBER 15, 2023. | GOODS | RFQ | SH | | COMPLETED |
| | | WORKS | | | | | | | | |
| 5 | | INSTALLATION OF WATER BOREHOLES RETICULATION SYSTEM AT ACENPEE STUDENTS HOSTEL | MESSRS MALRAH ASSOCIATES LIMITED | 3,451,630.00 | NOVEMBER 29, 2023. | WORKS | RFQ | SH | REVIEWED | COMPLETED |
| 6 | ACENPEE/ABU/WORKS/020/23 | CONSTRUCTION OF ACENPEE PERMANENT CENTER BUILDING | AFRIBASED PROJECTS LIMITED | 497,758,158.11 | DECEMBER 27, 2023. | WORKS | NCB | NCB | REVIEWED | ONGOING |
| | | | | 508,958,668.09 | | | | | 50% REVIEW SAMPLE | |



APPENDIX II

CHECKLIST AND PROCUREMENT DURATION FORMS



**AFRICA CENTRE OF EXCELLENCE ON NEW PEDAGOGIES IN ENGINEERING EDUCATION
(ACENPEE)
AHMADU BELLO UNIVERSITY, ZARIA**

WORKS

1.. CHECK LIST

| | | | | |
|---|---|---------------------|-----------------|-------------------------------------|
| LOAN/CREDIT NO.6510-NG | REVIEW DATE: 8 th February 2024 | | | |
| CONTRACT DATA | | | | |
| | | | | |
| Contract Name & Number: Construction of ACENPEE Permanent Centre Building | Type of Contract: Lump Sum | | | Contract Amount: N |
| | Goods () | Works (X) | Services () | N497,758,158.11 |
| Contractor's Name & Address: Messrs Afribased Projects Limited: House 12, Bua Court Estate, No 15 Dar – Es- Salam Street, Wuse 2, Abuja – FCT. | Notification of Award & Date | | | December 27, 2023 |
| | Acceptance Letter & Date | | | January 9, 2024 |
| No. Of Bids Received: Twelve (12) | Date of Contract Performance | | | Not sighted |
| | Date of Contract Agreement: | | | January 16, 2024 |
| Location of Goods, Works or Service: | Ahmadu Bello University, Zaria. | | | |
| | | | | |
| TOPIC | COMMENTS & FINDINGS: | | | |
| PRFOCUREMENT AND CONTRCTING | | | | |
| Contract Package (Items & Quantity) | Construction of ACENPEE Permanent Centre Building | | | |
| | One Item | | | |
| Contract Type {Goods, Works (S&L) Services} | Works | | | |
| Procurement Method (ICB, LIB, NCB, SHOPPING-RFQ/RFT) | NCB | | | |
| Prequalification (Yes/No) | Yes | | | |
| Single Stage/Two Stage | Singe Stage <i>(Based on the initial recommendation that was under N300m)</i> | | | |
| Domestic Preference (Yes/No) | No | | | |
| Bank Review (PRIOR, POST, SOL) | Prior | | | |
| COSTS | | | | |
| USD Equivalent (\$) | 522,509.43 | | | |
| Exchange Rate/Date | USD 952.63 (December 2023). | | | |
| Price of Lowest Evaluated Bidder (N) | 297,449,264.25 | | | |
| Contract Value at Award (N) | 497,758,158.11 (Contract was varied after award) | | | |
| Contingencies in PAD | N/A | | | |



| | | | | |
|---|--|-----------------------------|---------------------------------|--|
| Final Contract Price | Project is on-going but by the nature of the contract, it is expected to be N497,758,158.11 | | | |
| TIME (DATE) | | | | |
| General Procurement Notice (GPN) | Daily Trust Newspapers and The Guardian Newspaper both of Wednesday, June 21, 2023). | | | |
| Request for Proposal (RFP) | Not Applicable | | | |
| Invitation for Prequalification | June 21, 2023 (ended July 18, 2023) | | | |
| Invitation for Bids | June 21, 2023 (invitation for FINANCIAL BID OPENING was on August 22, 2023) | | | |
| Submission of Bids | August 28, 2023 (this was for BID OPENING Day, submission was made and ended on July 18, 2023) | | | |
| Contract Award Signature | December 27, 2023 | | | |
| Date of Contract Performance/Completion | Contract Performance – Not sighted Completion – Project is ongoing | | | |
| CONTRACT ADMINISTRATION: | | | | |
| Changes to Contract | Description | Date | Price Impact | |
| | Review/Repricing of BOQ | December 14, 2023 | N200,304,893.86 increase | |
| Final Payment | Description | Date of Invoice | Date of Payment | |
| | Construction of ACENPEE Permanent Centre Building | Not Due | Not Due | |
| Total Payment | Project is ongoing so this cannot be determined now. | | | |
| DISBURSEMENT | | | | |
| Disbursement Method (Direct, SOE, Special Account) | Direct | | | |
| Percentage of Bank Financing (%) | 8.70% | | | |
| Disbursements: Amount & Date: | No disbursement as at the date of audit review at the Centre. | | | |
| DELIVERABLES: | | | | |
| Contract Package | Reference/Description | Quantity/% Completed | Date Delivered/Completed | Remarks (Note any Discrepancies from Contract) |
| ACEW202301 | Construction of ACENPEE Permanent Centre Building | About 12,50% | As at February 8, 2024 | Contract was repriced after award resulting in an increase of about 67.34% |



**AFRICA CENTRE OF EXCELLENCE ON NEW PEDAGOGIES IN ENGINEERING EDUCATION
(ACENPEE)
AHMADU BELLO UNIVERSITY, ZARIA
WORKS
PROCUREMENT DURATION FORM**

Contract No: ACENPEE/ABU/WORKS/020/23

Contract Name: Construction of ACENPEE Permanent Centre Building.

Date General Procurement Notice (GPN): Not Used

Bid Validity Period: Not Stated

| S/No. | STEPS | DURATION (DAYS) | | |
|-------|---|-------------------|----------------|----------------------|
| | | Actual Date | Between Events | Overall (No of Days) |
| 1 | Prequalification documents received by Bank | Not Applicable | 0 | 0 |
| 2 | Bank's No Objection | Not Applicable | 0 | 0 |
| 3 | Invitation for Prequalification issued | Not Applicable | 0 | 0 |
| 4 | Submission of Prequalification applications | Not Applicable | 0 | 0 |
| 5 | PQ Evaluation Report received by Bank | Not Applicable | 0 | 0 |
| 6 | Bank's No Objection | Not Applicable | 0 | 0 |
| 7 | Bid documents received by Bank | Not Applicable | 0 | 0 |
| 8 | Bank's No Objection/BPP No Objection | None | 0 | 0 |
| 9 | Invitation for Bids issued | June 21, 2023 | 0 | 0 |
| 10 | Submission of bids | August 28, 2023 | 68 | 68 |
| 11 | Bid Evaluation Report preparation (financial) | August 30, 2023 | 2 | 2 |
| 12 | Request for Clarification | Not Applicable | 0 | 0 |
| 13 | Bank's No Objection | Not Applicable | 0 | 0 |
| 14 | Contract Award Notice | December 27, 2023 | 119 | 119 |
| 15 | Contract Signed | January 16, 2024 | 20 | 20 |
| | TOTAL DAYS | | DAYS | 209 DAYS |

**AFRICA CENTRE OF EXCELLENCE ON NEW PEDAGOGIES IN ENGINEERING EDUCATION
AHMADU BELLO UNIVERSTITY, ZARIA
WORKS**

2. CHECK LIST

| | | | |
|---|---|--------------------|--------------------------------------|
| LOAN/CREDIT NO.6510-NG | REVIEW DATE: FEBRUARY 8, 2024 | | |
| CONTRACT DATA | | | |
| | | | |
| Contract Name & Number: Installation of Water Boreholes Reticulation system at ACENPEE Students Hostel, Akinzuwa Halls, ABU Zaria | Type of Contract: Lump Sum | | Contract Amount: N |
| | Goods () | Work (X) | Services () N3,451,630.00 |
| Contractor's Name & Address: Messrs MALRAH ASSOCIATES LIMITED, 2 Illorin Road, Marafa Estate, Kaduna. | Notification of Award & Date | | October 26, 2023 |
| | Acceptance Letter & Date | | November 1, 2023 |
| No. Of Bids Received: Three (3) | Date of Contract Performance: | | Not Sighted |
| | Date of Contract Agreement: | | October 26, 2023 |
| Location of Goods, Works or Service: | Ahmadu Bello University, Zaria | | |
| | | | |
| TOPIC | COMMENTS & FINDINGS: | | |
| PRFOCUREMENT AND CONTRCTING | | | |
| Contract Package (Items & Quantity) | Item: Installation of Water Boreholes Reticulation system at ACENPEE Students Hostels | | |
| | Quantity: 5 Items: Excavation work; Concrete work; Tanks and Pipes work; Tank Stand and Solar Pump. | | |
| Contract Type {Goods, Works (\$&L) Services} | Works | | |
| Procurement Method (ICB, LIB, NCB, SHOPPING-RFQ/RFT) | RFQ | | |
| Prequalification (Yes/No) | No | | |
| Single Stage/Two Stage | Single Stage | | |
| Domestic Preference (Yes/No) | No | | |
| Bank Review (PRIOR, POST, SOL) | Prior | | |
| COSTS | | | |
| USD Equivalent | \$5,299.13 | | |
| Exchange Rate/Date | USD 799.23 (October 2023). | | |
| Price of Lowest Evaluated Bidder (N) | N3,451,630.00 | | |
| Contract Value at Award (N) | N3,451,630.00 | | |
| Contingencies in PAD | N/A | | |

| | | | | |
|---|--|-----------------------------|----------------------------------|---|
| Final Contract Price | N4,235,224.75 | | | |
| TIME (DATE) | | | | |
| General Procurement Notice (GPN) | Not Applicable | | | |
| Request for Proposal (RFP) | Not Applicable | | | |
| Invitation for Prequalification | Not Applicable | | | |
| Invitation for Bids | August 28, 2023 | | | |
| Submission of Bids | October 20, 2023 (Various dates but this is the date for the successful bidder) | | | |
| Contract Award Signature | October 26, 2023 | | | |
| Date of Contract Performance/Completion | Contract Performance – Not Sighted; Completion – December 14, 2023 | | | |
| CONTRACT ADMINISTRATION: | | | | |
| Changes to Contract | Description | Date | Price Impact | |
| | Variation in Contract | November 22, 2023 | N783,594.75 increase (18.50%) | |
| Final Payment | Description | Date of Invoice | Date of Payment | |
| | Payment for water Reticulation at Akinzuwa Hall | Not Sighted | December 21, 2023 | |
| Total Payment | N3,268,611.85 (this is the only payment seen so far and it does not add up to the total contract sum) | | | |
| DISBURSEMENT | | | | |
| Disbursement Method (Direct, SOE, Special Account) | Direct | | | |
| Percentage of Bank Financing (%) | 0.08% | | | |
| Disbursements: Amount & Date | N1,035,761.37 – Advance Payment for water Reticulation at Akinzuwa Hall – PV/2023/ABU-1/000000255 of November 15, 2023 | | | |
| | N2,232,850.48 - Payment for water Reticulation at Akinzuwa Hall – PV/2023/ABU-1/000000276 of December 21, 2023 | | | |
| DELIVERABLES: | | | | |
| Contract Package | Reference/ Description | Quantity/% Completed | Date Delivered/ Completed | Remarks (Note any Discrepancies from Contract) |
| | Installation of Water Boreholes Reticulation system at ACENPEE Students Hostel | 100% | November 29, 2023 | None |



AFRICA CENTRE OF EXCELLENCE ON NEW PEDAGOGIES IN ENGINEERING EDUCATION

AHMADU BELLO UNIVERSITY, ZARIA

WORKS

PROCUREMENT DURATION FORM

Contract No:

Contract Name Installation of Water Boreholes Reticulation System at ACENPEE Students Hostel

Date General Procurement Notice (GPN): Not Used

Bid Validity Period: Not Less than 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/BPP No Objection | None | 0 | 0 |
| 9 | Invitation for Bids issued | August 28, 2023 | 0 | 0 |
| 10 | Submission of bids | October 20, 2023 | 53 | 53 |
| 11 | Bid Evaluation Report preparation (financial) | Not Sighted | 0 | 0 |
| 12 | Request for Clarification | Not Applicable | 0 | 0 |
| 13 | Bank's No Objection | Not Applicable | 0 | 0 |
| 14 | Contract Award Notice | October 20, 2023 | 0 | 0 |
| 15 | Contract Signed | October 26, 2023 | 6 | 6 |
| | TOTAL DAYS | | DAYS | 59 DAYS |



**AFRICA CENTRE OF EXCELLENCE ON NEW PEDAGOGIES IN ENGINEERING EDUCATION (ACENPEE)
AHMADU BELLO UNIVERSITY ZARIA**

GOODS

3. CHECK LIST

| | | | | |
|--|--|-------------|-----------------|--|
| LOAN/CREDIT NO.6510-NG | REVIEW DATE: March 22, 2024 | | | |
| CONTRACT DATA | | | | |
| Contract Name & Number: Re-construction and supply of Library table and wood screens. (ACENPEE/ABU/GOOD/008/2023) | Type of Contract: Lump Sum | | | Contract Amount: N N1,048,600.00 |
| | Goods (X) | Work () | Services () | |
| Contractor's Name & Address: Messrs Nember furnitures LTD New Kano Road along Dogarawa S/Gari, Zaria. | Notification of Award & Date | | | September 29, 2023 |
| | Acceptance Letter & Date | | | October 3, 2023 |
| No. Of Bids Received: Three (3) | Date of Contract Performance: | | | Not sighted |
| | Date of Contract Agreement: | | | October 10, 2023 |
| Location of Goods, Works or Service: | Ahmadu Bello University, Zaria. | | | |
| TOPIC | COMMENTS & FINDINGS: | | | |
| PRFOCUREMENT AND CONTRCTING | | | | |
| Contract Package (Items & Quantity) | Contract package: Re-construction and supply of Library table and wood screens | | | |
| | Quantities: Two (2) Items | | | |
| Contract Type {Goods, Works (S&L) Services} | Goods | | | |
| Procurement Method (ICB, LIB, NCB, SHOPPING-RFQ/RFT) | RFQ | | | |
| Prequalification (Yes/No) | No | | | |
| Single Stage/Two Stage | Single stage | | | |
| Domestic Preference (Yes/No) | No | | | |
| Bank Review (PRIOR, POST, SOL) | Prior | | | |
| COSTS | | | | |
| USD Equivalent | USD 1,219.69 | | | |
| Exchange Rate/Date | USD 859.73 (September 2023). | | | |
| Price of Lowest Evaluated Bidder (N) | N1,048,600.00 | | | |
| Contract Value at Award (N) | N1,048,600.00 | | | |
| Contingencies in PAD | Not applicable | | | |



| | | | | |
|---|--|-----------------------------|---------------------------------|---|
| Final Contract Price | N1,048,600.00 | | | |
| TIME (DATE) | | | | |
| General Procurement Notice (GPN) | Not applicable | | | |
| Request for Proposal (RFP) | Not applicable | | | |
| Invitation for Prequalification | No | | | |
| Invitation for Bids | September 10, 2023 | | | |
| Submission of Bids/Quotation | September 10, 2023 | | | |
| Contract Award Signature | September 29, 2023 | | | |
| Date of Contract Performance | Not sighted | | | |
| Completion Period Offered by the Contractor | Not sighted | | | |
| Date of Contract Completion | October 19, 2023 | | | |
| CONTRACT ADMINISTRATION: | | | | |
| Changes to Contract | Description | Date | Price Impact | |
| | None | Not Applicable | Not Applicable | |
| Final Payment | Description | Date of Invoice | Date of Payment | |
| | Re-construction and supply of Library table and wood screens | October 16, 2023 | October 23, 2023 | |
| Total Payment | N920,465.00 net | | | |
| DISBURSEMENT | | | | |
| Disbursement Method (Direct, SOE, Special Account) | Direct | | | |
| Percentage of Bank Financing (%) | 0.02% | | | |
| Disbursements: Amount & Date | <p>3. N316,050.00 (30%) advance payment (payment details were not sighted).</p> <p>4. N604,415.00 - net was made on October 23, 2023 with PV/2023/ABU-1/000000222.</p> | | | |
| DELIVERABLES: | | | | |
| Contract Package | Reference/Description | Quantity/% Completed | Date Delivered/Completed | Remarks <i>(Note any Discrepancies from Contract)</i> |
| | Library table made from high density Fiber, Construction of 8x8 feet wood and metal Screen | 100% | October 19, 2023 | |



**AFRICA CENTRE OF EXCELLENCE ON NEW PEDAGOGIES IN ENGINEERING EDUCATION (ACENPEE)
AHMADU BELLO UNIVERSITY ZARIA**

GOODS

PROCUREMENT DURATION FORM

Contract No: ACENPEE/ABU/GOOD/008/2023

Contract Name: Re-construction and supply of Library table and wood screens

Date General Procurement Notice (GPN): Not Used

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/BPP No Objection | None | 0 | 0 |
| 9 | Invitation for Bids issued | September 10, 2023 | 0 | 0 |
| 10 | Submission of bids | September 10, 2023 | 0 | 0 |
| 11 | Bid Evaluation Report preparation (financial) | Not Sighted | 0 | 0 |
| 12 | Request for Clarification | Not Applicable | 0 | 0 |
| 13 | Bank's No Objection | Not Applicable | 0 | 0 |
| 14 | Contract Award Notice | September 29, 2023 | 19 | 19 |
| 15 | Contract Signed | October 10, 2023 | 12 | 12 |
| | TOTAL DAYS | | DAYS | 31 DAYS |



APPENDIX III
PROCESS/ACTIVITY PERFORMANCE RISK RANGE AND SCORE

**AFRICA CENTRE OF EXCELLENCE ON NEW PEDAGOGIES IN ENGINEERING EDUCATION (ACENPEE)
AHMADU BELLO UNIVERSITY ZARIA
WORKS**

1.. PROCESS/ACTIVITY PERFORMANCE RISK RANGE AND SCORE

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



| | | | | | | | | | | |
|----------|--|---|---|--|---|--|-------------|-------------|--|--|
| 2 | No of Bids Received | | X | | | | | | | 12 bidders responded to the advertisement. |
| 3 | Adequacy of Time for Bid Submission | | X | | | | | | | |
| 4 | Level Of Compliance to Instructions | | X | | | | | | | Based on the solicitation documents |
| C | QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY | | | | | | Fair | | | |
| 1 | Composition and Adequacy of Bid Evaluation Committee | | X | | | | | | | |
| 2 | Disqualification of responsive Bids | | | | X | | | | | |
| 3 | Failure to Disqualify Non-Responsive Bids | X | | | | | | | | |
| 4 | Transparency | | | | X | | | | | |
| 5 | Timeliness of Evaluation of Bids | | X | | | | | | | |
| 6 | Similarities Between Competing Bids | | X | | | | | | | |
| 7 | Detected Collusion of Bids | | X | | | | | | | |
| 8 | Detected Falsification of Bids Documents | | X | | | | | | | |
| 9 | Third Party Observer | | X | | | | | | | |
| D | NOTIFICATION OF AWARD OF CONTRACT | | | | | | | Good | | |
| 1 | Period within which Award Letter was issued | | X | | | | | | | |



| | | | | | | | | | | |
|----------|---|-------------|---|---|--|--|--|-------------|-------------|----------------------|
| 2 | Adequacy of Award Letter content | | X | | | | | | | |
| E | ACCEPTANCE OF AWARD OF CONTRACT | | | | | | | | Good | |
| 1 | Timeliness of Award Acceptance | | X | | | | | | | |
| F | SIGNED CONTRACT/DATE | | | | | | | | Good | |
| 1 | Signed Contract Agreement | | X | | | | | | | |
| 2 | Timeliness of Signing of Agreement | | X | | | | | | | |
| G | CONTRACT AMENDMENTS, | | | | | | | Poor | | |
| 1 | Any amendment | | | X | | | | | | |
| H | STORE RECEIPT DOCUMENT | | | | | | | | | Not applicable |
| 1 | Appropriateness of Date of Receipt of Item | | | | | | | | | |
| 2 | Adequacy of Representation of items Received | | | | | | | | | |
| J | EVIDENCE OF DELIVERY/COMPLETION | | | | | | | | | Not Yet |
| 1 | Completion Documentation | | | | | | | | | Contract is on-going |
| 2 | Completion within Agreed Time Period | | | | | | | | | Contract is on-going |
| K | CONSULTANTS OPINION ON VALUE FOR MONEY | Fair | | | | | | | | |



| L | OVERALL RATING OF PROCUREMENT RISK AND EFFICIENCY | Risk | Efficiency | Medium risk was adjudged because of the way that the price review was carried out with consideration of the amount involved |
|---|---|--------|------------|---|
| | | Medium | Fair | |

**AFRICA CENTRE OF EXCELLENCE ON NEW PEDAGOGIES IN ENGINEERING EDUCATION (ACENPEE)
AHMADU BELLO UNIVERSITY ZARIA
WORKS**

2.. PROCESS/ACTIVITY PERFORMANCE RISK RANGE AND SCORE

| S/NO | PROCESS/ACTIVITY | PROCESS/ACTIVITY PERFORMANCE RISK | | | | PROCESS EVALUATION SCORE | | | | REMARK |
|----------|---|-----------------------------------|-----------------------|-----------------------|---------------------|--------------------------|--------------------------|------------------------|-------------------|--|
| | | NOT APPLICABLE NA | 0% - 39.99% (L) | 40%- 59.99% (M) | 60%- 100% (H) | 0%- 49.99% (POOR) | 50%- 74.99% (FAIR) | 75%- 100% (GOOD) | OVERAL L SCORE | |
| A | INVITATION FOR BIDS | | | | | | Fair | | | |
| 1 | In the Procurement Plan | | X | | | | | | | |
| 2 | Appropriate Advertisement | | | | X | | | | | Advertisement should have been placed in the Centre's websites and Notice boards |
| 3 | Standard Bidding Documents | | | | X | | | | | SBD not used |
| 4 | Specifications | | X | | | | | | | |
| 5 | Appropriateness of Procurement Method and Threshold | | X | | | | | | | |
| 6 | No. of Invited Vendors | | X | | | | | | | Three (3) vendors were invited. |
| 7 | Bid Validity Period | | X | | | | | | | 60 Days |
| 8 | Compliance Documents received | | | | X | | | | | What was solicited from the vendors Could not be ascertained |
| B | BIDS SUBMISSION | | | | | | Fair | | | |



| | | | | | | | | | | |
|----------|--|---|---|---|---|--|--|-------------|--|---|
| 1 | Submission Made Within Solicitation Period. | | | | X | | | | | Could not be determined what was solicited from the vendors |
| 2 | No of Bids Received | | X | | | | | | | Three (3) bids were received |
| 3 | Adequacy of Time for Bid Submission | | | X | | | | | | Request in August 28, 2023 submission on October 20, 2023 |
| 4 | Level of Compliance to Instructions | | X | | | | | | | |
| C | QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY | | | | | | | Fair | | Bid evaluation Report Not Sighted |
| 1 | Composition and Adequacy of Bid Evaluation Committee | | | | X | | | | | Bid Evaluation Report/Committee Not Sighted |
| 2 | Disqualification of Responsive Bids | X | | | | | | | | |
| 3 | Failure to Disqualify Non-Responsive Bids | X | | | | | | | | |
| 4 | Timeliness of Evaluation of Bids | | | | X | | | | | Bid Evaluation Report/Committee Not Sighted |
| 5 | Similarities Between Competing Bids | | X | | | | | | | |
| 6 | Collusion of Bids | | X | | | | | | | |
| 7 | Falsification of Bids Documents | | X | | | | | | | |
| 8 | Third Party Observer | | | | X | | | | | Not stated |
| D | NOTIFICATION OF AWARD OF CONTRACT | | | | | | | Good | | |
| 1 | Period within which Award Letter was issued | | X | | | | | | | |



| | | | | | | | | | | |
|----------|--|-------------|---|---|---|--|--|-------------|--|--|
| 2 | Adequacy of Award Letter content | | X | | | | | | | |
| E | ACCEPTANCE OF AWARD OF CONTRACT | | | | | | | Good | | |
| 1 | Timeliness of Award Acceptance | | X | | | | | | | |
| F | SIGNED CONTRACT/DATE | | | | | | | Good | | |
| 1 | Signed Contract Agreement | | X | | | | | | | |
| 2 | Timeliness of Signing of Agreement | | X | | | | | | | |
| G | CONTRACT AMENDMENTS, IF ANY | | | | | | | Fair | | |
| 1 | Any Amendments | | | | X | | | | | The contract price was reviewed and changed due to changes in market prices. |
| H | STORE RECEIPT DOCUMENT | | | | | | | Good | | |
| 1 | Appropriateness of Date of Receipt of Item | X | | | | | | | | |
| 2 | Adequacy of Representation of items Received | X | | | | | | | | |
| J | EVIDENCE OF DELIVERY/COMPLETION | | | | | | | Fair | | |
| 1 | Completion Documentation | | X | | | | | | | |
| 2 | Completion within Agreed Time Period | | | X | | | | | | Completion date not stated but the project was completed on time |
| K | CONSULTANTS OPINION | Good | | | | | | | | |



| | | | | |
|----------|--|-------------|-------------------|--|
| | ON VALUE FOR MONEY | | | |
| | | | | |
| L | OVERALL RATING OF PROCUREMENT RISK AND EFFICIENCY | Risk | Efficiency | Low risk was adjudged because there was a good adherence to the procedures and the Efficiency was also adjudged Fair for the same reason |
| | | Low | Fair | |

**AFRICA CENTRE OF EXCELLENCE ON NEW PEDAGOGIES IN ENGINEERING EDUCATION (ACENPEE)
AHMADU BELLO UNIVERSITY ZARIA
GOODS**

3.. PROCESS/ACTIVITY PERFORMANCE RISK RANGE AND SCORE

| S/NO | PROCESS/ACTIVITY | PROCESS/ACTIVITY PERFORMANCE RISK | | | | PROCESS EVALUATION SCORE | | | | REMARK |
|----------|---|-----------------------------------|-----------------------|-----------------------|---------------------|--------------------------|--------------------------|------------------------|-------------------|--|
| | | NOT APPLICABLE NA | 0% - 39.99% (L) | 40%- 59.99% (M) | 60%- 100% (H) | 0%- 49.99% (POOR) | 50%- 74.99% (FAIR) | 75%- 100% (GOOD) | OVERAL L SCORE | |
| A | INVITATION FOR BIDS | | | | | | | Good | | |
| 1 | In the Procurement Plan | | | | | | | | | |
| 2 | Appropriate Advertisement | | X | | | | | | | |
| 3 | Standard Bidding Documents | X | | | | | | | | SBD Not used |
| 4 | Specifications | X | | | | | | | | . |
| 5 | Appropriateness of Procurement Method and Threshold | | X | | | | | | | |
| 6 | No. of Invited Vendors | | X | | | | | | | Three (3) vendors were invited. |
| 7 | Bid Validity Period | | X | | | | | | | Not stated |
| 8 | Compliance Documents received | X | | | | | | | | What was solicited from the bidders could not be determined- doc not sighted |
| B | BIDS SUBMISSION | | | | | | | Good | | |
| 1 | Submission Made Within Solicitation Period. | | X | | | | | | | |



| | | | | | | | | | | |
|----------|--|---|---|--|--|--|--|-------------|--|------------------------------|
| 2 | No of Bids Received | | X | | | | | | | Three (3) bids were received |
| 3 | Adequacy of Time for Bid Submission | | X | | | | | | | |
| 4 | Level of Compliance to Instructions | | X | | | | | | | |
| C | QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY | | | | | | | Good | | |
| 1 | Composition and Adequacy of Bid Evaluation Committee | X | | | | | | | | |
| 2 | Disqualification of Responsive Bids | X | | | | | | | | |
| 3 | Failure to Disqualify Non-Responsive Bids | X | | | | | | | | |
| 4 | Timeliness of Evaluation of Bids | X | | | | | | | | |
| 5 | Similarities Between Competing Bids | | X | | | | | | | |
| 6 | Collusion of Bids | | X | | | | | | | |
| 7 | Falsification of Bids Documents | | X | | | | | | | |
| 8 | Third Party Observer | X | | | | | | | | |
| D | NOTIFICATION OF AWARD OF CONTRACT | | | | | | | Good | | |
| 1 | Period within which Award Letter was issued | | X | | | | | | | |
| 2 | Adequacy of Award Letter content | | X | | | | | | | |
| E | ACCEPTANCE OF AWARD OF CONTRACT | | | | | | | Good | | |



| | | | | | | | | | | |
|----------|--|-------------|---|--|--|-------------------|--|-------------|--|---|
| 1 | Timeliness of Award Acceptance | | X | | | | | | | |
| F | SIGNED CONTRACT/DATE | | | | | | | Good | | |
| 1 | Signed Contract Agreement | | X | | | | | | | |
| 2 | Timeliness of Signing of Agreement | | X | | | | | | | |
| G | CONTRACT AMENDMENTS, IF ANY | | | | | | | | | |
| 1 | Any Amendments | x | | | | | | | | None |
| H | STORE RECEIPT DOCUMENT | | | | | | | Good | | |
| 1 | Appropriateness of Date of Receipt of Item | | X | | | | | | | |
| 2 | Adequacy of Representation of items Received | | X | | | | | | | |
| J | EVIDENCE OF DELIVERY/COMPLETION | | | | | | | Fair | | |
| 1 | Completion Documentation | | X | | | | | | | |
| 2 | Completion within Agreed Time Period | | X | | | | | | | |
| K | CONSULTANTS OPINION ON VALUE FOR MONEY | Good | | | | | | | | |
| L | OVERALL RATING OF PROCUREMENT RISK AND EFFICIENCY | Risk | | | | Efficiency | | | | Low risk was adjudged because there was a considerable adherence to the procurement process The efficiency was adjudged "fair" for the |
| | | Low | | | | Fair | | | | |



| | | | | |
|--|--|--|--|-------------|
| | | | | same reason |
|--|--|--|--|-------------|



APPENDIX IV
EXIT MEETING SHEET

ACENPEE - AHMADU BELLO UNIVERSITY, ZARIA

ISSUES AT EXIT MEETING – WITH CENTRE RESPONSES

| S/NO | ISSUES RECORDED/CLAUSES | CLAUSE | NATURE OF INFRACTION | CENTRE RESPONSE | REMARK 58.5(a & b); 58.6(a&b); 58.7 |
|------|--|--------------------------|--|--|--|
| 1 | Not in the Procurement Plan | 18(a-g) | | | |
| 2 | Debriefing | 19(e) | The unsuccessful bidders were not debriefed. | The Centre stated that note has been taken and that it will be implemented in subsequent procurements. | |
| 3 | Invitation to Bid | 25.2(ii) | | | |
| 4 | Mandatory Compliances | 16(6)b | | | |
| 5 | Bids after deadline | 27.5 | | | |
| 6 | Bid opening register | 30(d) | | | |
| 7 | Collusive Practice | 58.4(a) | | | |
| 8 | Coercion and undue influence <i>(Directly, indirectly or attempting to influence in any manner the procurement process)</i> | 58.4(b & c) | | | |
| 9 | Contract Splitting | 58.4(d) | | | |
| 10 | Bid Rigging | 58.4(e); 58.10(a & b) | | | i |
| 11 | Competition, transparency | 24 | | | |
| 12 | Observers | 19(b) | | | |
| 13 | Requested Document not provided | 54.4(h) | | | |



| | | | | | |
|----|--------------------------------|---|--|-------------------------------------|--|
| 14 | Non-remittance of Tax | 40* Section 40 of the FIRS (Establishment) Act 2007 | | | |
| 15 | Direct Procurement | 42 | | | |
| 16 | Expression of Interest | 44 | | | |
| 17 | Request for Quotation | 41 | The invitation for Quotations (Supply of library tables and book shelves) was not sighted. | It was issued and would be supplied | |
| 18 | Request for Proposal | 45 | | | |
| 19 | Bid Validity Period | 29 | | | |
| 20 | Procurement Planning Committee | 21 | | | |
| 21 | Tenders Board | 22 | | | |



APPENDIX V
PROCUREMENT PLAN



PROCUREMENT PLAN – GOODS

| Date: | | December 2022 | | | | | | | | | | | | | | | | | | | | | | | | |
|---|----------------------------|-------------------------|---------------------------|----------------------------|--------------------|---------------------------|----------------------|--------|------------------|--|-------------------|--|---------------------|---------------------|-------------------------|-------------------|------|-----------------------|-------------------------|----------------------------|---------------------|----------------------|-------------------------|--------------------------|------------------|-----------------------------|
| Applicable Period: | | 2023 | | | | | | | | | | | | | | | | | | | | | | | | |
| Project ID: | | P169064 | | | | | | | | | | | | | | | | | | | | | | | | |
| Implementing Agency: | | AHMADU BELLO UNIVERSITY | | | | | | | | | | | | | | | | | | | | | | | | |
| Description* | Package Number | Lot Number | BASIC DATA | | | | | | Plan vs. Actual | Draft Bid Documents, including specs and quantities, draft SPN | | Spec Proc Notice Advert | | Bidding Period | | Bid Evaluation | | Contract Finalization | | | | | Contract Implementation | | | |
| | | | Estimated Amount in US \$ | Estimated Amount Nigeria ₦ | Procurement Method | Pre-or Post Qualification | Prior or Post Review | | | Prep & Submission by Ex Agency | No-objection Date | University notice Board, University Website and Centre Website | Bid Invitation Date | Bid Closing-Opening | Submission Bid Eval Rpt | No-objection Date | Plan | Actual | Contract Amount in US\$ | Estimated Amount Nigeria ₦ | Date Contract Award | Date Contract Advert | Date Contract Signature | Opening of Lot of Credit | Arrival of Goods | Inspection Final Acceptance |
| Norm Duration of Proc Steps | | | | | | | | Plan | 4 - 7 wks | 1 - 1.5 wks | 1.5 - 2 wks | 6 to | 12 wks | 1.5 - 3 wks | 1 - 1.5 wks | Plan | | | | 1 wk | | | 1.5-3 wks | | | |
| List of Contracts | | | | | | | | Actual | | | | | | | | Actual | | | | | | | | | | |
| Furnishing of students hostel | ACENPEE/ABU/GOODS/001/2023 | LOT 1 | 10,000.00 | 4,610,000.00 | RFQ | N/A | Prior | Plan | 3/4 to 17/4/2023 | 17/4/2023 | 17/4 to 24/4/2023 | N/A | 24/4/2023 | 26/4/2023 | 27/4/2023 | Plan | | 10,000.00 | 4,610,000.00 | 28/4/2022 | N/A | 30/4/2023 | NA | 14/5/2023 | 17/5/2023 | |
| Procurement of DLMs for learning and cartridges | ACENPEE/ABU/GOODS/002/2023 | LOT 2 | 40,000.00 | 18,440,000.00 | RFQ | N/A | Prior | Plan | 3/4 to 17/4/2023 | 17/4/2023 | 17/4 to 24/4/2023 | N/A | 24/4/2023 | 26/4/2023 | 27/4/2023 | Plan | | 40,000.00 | 18,440,000.00 | 28/4/2022 | N/A | 30/4/2023 | NA | 14/5/2023 | 17/5/2023 | |
| Provide of additional twenty (20) cameras for the LMS facilities in ten (10) classrooms | ACENPEE/ABU/GOODS/003/2023 | LOT 3 | 20,000.00 | 9,220,000.00 | RFQ | N/A | Prior | Plan | 3/4 to 17/4/2023 | 17/4/2023 | 17/4 to 24/4/2023 | N/A | 24/4/2023 | 26/4/2023 | 27/4/2023 | Plan | | 20,000.00 | 9,220,000.00 | 28/4/2022 | N/A | 30/4/2023 | NA | 14/5/2023 | 17/5/2023 | |
| Provide 5 inverters with 5 batteries for LMS devices for 10 classrooms | ACENPEE/ABU/GOODS/004/2023 | LOT 4 | 25,000.00 | 11,525,000.00 | RFQ | N/A | Prior | Plan | 3/4 to 17/4/2023 | 17/4/2023 | 17/4 to 24/4/2023 | N/A | 24/4/2023 | 26/4/2023 | 27/4/2023 | Plan | | 25,000.00 | 11,525,000.00 | 28/4/2022 | N/A | 30/4/2023 | NA | 14/5/2023 | 17/5/2023 | |
| Procure and produce application software such as LabView, animation, etc | ACENPEE/ABU/GOODS/005/2023 | LOT 5 | 50,000.00 | 23,050,000.00 | RFQ | N/A | Prior | Plan | 3/4 to 17/4/2023 | 17/4/2023 | 17/4 to 24/4/2023 | N/A | 24/4/2023 | 26/4/2023 | 27/4/2023 | Plan | | 50,000.00 | 23,050,000.00 | 28/4/2022 | N/A | 30/4/2023 | NA | 14/5/2023 | 17/5/2023 | |
| Provision of security and safety facilities | ACENPEE/ABU/GOODS/006/2023 | LOT 6 | 5,000.00 | 2,305,000.00 | RFQ | N/A | Prior | Plan | 3/4 to 17/4/2023 | 17/4/2023 | 17/4 to 24/4/2023 | N/A | 24/4/2023 | 26/4/2023 | 27/4/2023 | Plan | | 5,000.00 | 2,305,000.00 | 28/4/2022 | N/A | 30/4/2023 | NA | 14/5/2023 | 17/5/2023 | |
| Production of publicity materials | ACENPEE/ABU/GOODS/007/2023 | LOT7 | 5,000.00 | 2,305,000.00 | RFQ | N/A | Prior | Actual | 3/4 to 17/4/2023 | 17/4/2023 | 17/4 to 24/4/2023 | N/A | 24/4/2023 | 26/4/2023 | 27/4/2023 | Plan | | 5,000.00 | 2,305,000.00 | 28/4/2022 | N/A | 30/4/2023 | NA | 14/5/2023 | 17/5/2023 | |
| Provision of furniture/equipment for the centre | ACENPEE/ABU/GOODS/008/2023 | LOT8 | 10,000.00 | 4,610,000.00 | RFQ | N/A | Prior | Plan | 3/4 to 17/4/2023 | 17/4/2023 | 17/4 to 24/4/2023 | N/A | 24/4/2023 | 26/4/2023 | 27/4/2023 | Plan | | 10,000.00 | 4,610,000.00 | 28/4/2022 | N/A | 30/4/2023 | NA | 14/5/2023 | 17/5/2023 | |
| Provision of solar power system for the Centre | ACENPEE/ABU/GOODS/009/2023 | LOT9 | 10,000.00 | 4,610,000.00 | RFQ | N/A | Prior | Plan | 3/4 to 17/4/2023 | 17/4/2023 | 17/4 to 24/4/2023 | N/A | 24/4/2023 | 26/4/2023 | 27/4/2023 | Plan | | 10,000.00 | 4,610,000.00 | 28/4/2022 | N/A | 30/4/2023 | NA | 14/5/2023 | 17/5/2023 | |
| Provision of laptop/Desktop computers for centre activities | ACENPEE/ABU/GOODS/010/2023 | LOT10 | 15,000.00 | 6,915,000.00 | RFQ | N/A | Prior | Plan | 3/4 to 17/4/2023 | 17/4/2023 | 17/4 to 24/4/2023 | N/A | 24/4/2023 | 26/4/2023 | 27/4/2023 | Plan | | 15,000.00 | 6,915,000.00 | 28/4/2022 | N/A | 30/4/2023 | NA | 14/5/2023 | 17/5/2023 | |
| Purchase of Smart Board and accessories for the Centre Board | ACENPEE/ABU/GOODS/011/2023 | LOT11 | 10,000.00 | 4,610,000.00 | RFQ | N/A | Prior | Plan | 3/4 to 17/4/2023 | 17/4/2023 | 17/4 to 24/4/2023 | N/A | 24/4/2023 | 26/4/2023 | 27/4/2023 | Plan | | 10,000.00 | 4,610,000.00 | 28/4/2022 | N/A | 30/4/2023 | NA | 14/5/2023 | 17/5/2023 | |
| Total Cost | | | 200,000.00 | 92,200,000.00 | | | | | | | | | | | | | | 200,000.00 | 92,200,000.00 | | | | | | | |

Fill gray cells only!
NOTE 1 USD = 461 NGN AS THE TIME THIS PLAN WAS BEING PREPARED



PROCUREMENT PLAN – WORKS

| Country: | NIGERIA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---------------------------|------------|-------------------------------|--------------------|--------------------------|----------------------------|---------------------|----------------------|-----------------|--------------------------------|--|--|---------------------|-------------------------|-------------------------|-------------------|-----------------|-------------------------|----------------------------|---------------------|-----------------------|-------------------------|------------------------------|------------------------|------------------|--------------------------|----------------------------|--|--|--|
| Program: | ACENPEE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Date: | DECEMBER 2022 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Applicable Period: | 2023 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project ID: | P169064 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Implementing Agency: | AHMADU BELLO UNIVERSITY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Basic Data | | | | | | | | | | Draft Bid Documents, including specs and quantities, draft SPN | | | Spec Proc Notice Advert | | Bidding Period | | Bid Evaluation | | | Contract Finalization | | | | | Contract Implementation | | | | |
| Description* | Package Number | Lot Number | Lumpsum or Bill of Quantities | Procurement Method | Estimated Amount in US\$ | Estimated Amount Nigeria # | Pre-Qualification | Prior or Post Review | Plan vs. Actual | Prep & Submission by Ex Agency | No-objection Date | 2 NATIONAL DAILIES, FEDERAL TENDER JOURNAL AND CENTER WEB SITE | Bid Invitation Date | Bid Closing-Opening | Submission Bid Eval Rpt | No-objection Date | Plan vs. Actual | Contract Amount in US\$ | Estimated Amount Nigeria # | Date Contract Award | Date Contract Advert | Date Contract Signature | Mobilization Advance Payment | Substantial Completion | Final Acceptance | Estimated Amount in US\$ | Estimated Amount Nigeria # | | | |
| Norm Duration of Proc Steps | | | | | | | If Prequalification | | Plan | 4-7 wks | 1-15 wks | 15-2 wks | 15-2 wks | 6 to | 12 wks | 15-3 wks | | | | | | | | | | | | | | |
| | | | | | | | add 7-13 wks | | Actual | | | | | | | | Plan | | | 1 wk | | 1.5-3 wks | | | | | | | | |
| List of Contracts | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction of ACENPEE building complex | ACENPEE/ABU/WORKSS/020/23 | 20 | BOQ | NCB | 300,000.00 | 138,300,000.00 | 13/4 TO 18/5/23 | PRIOR | Plan | 22/5 TO 19/6/2023 | 26/6/2023 | 26/6-10/7/2022 | 10/7 TO 17/7/2023 | 24/7/2023 | 21/8/2023 | 28/8/2023 | Plan | 300,000.00 | 138,300,000.00 | 1/9/2023 | NA | 6/9/2023 | 6/9/2023 | 6/9/2023 | 6/12/2023 | 300,000.00 | 138,300,000.00 | | | |
| | | | | | | | | | Actual | | | | | | | | | | | | | | | | | | | | | |
| Total Cost | | | | | 300,000.00 | 138,300,000.00 | | | Plan | | | | | | | | | | | | | | | | | 300,000.00 | 138,300,000.00 | | | |
| | | | | | | | | | Actual | | | | | | | | | | | | | | | | | | | | | |
| Fill gray cells only! | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NB: Submission of BER under NCB implies submission by the Evaluation Committee to Management for Approval, and not to the Bank | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NOTE 1 USD = 461 NGN AS THE TIME THIS PLAN WAS BEING PREPARED | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |



PROCUREMENT PLAN – CONSULTANCY

| Country/Organisation: | | NIGERIA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|-------------------------|--|---------------|-------------------------------|----------------------------|-----------------|----------------------------|-------------------|------------------------------|----------------------------|------------------|-------------------|------------------|-----------------|-------------------------|----------------------------------|------------------------------------|-----------------------------|---------------------------------|-----------------|-----------------|-----------------|-------------------|------------------------------|--------------------------|----------------|----------------------|--------------------|-----------------|------------------------------|--------------|--------------|--------------|--------------|---------------|-----------|---------------|
| Programme: | | ACENPEE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Date: | | December 2022 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Applicable Period: | | 2023 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project ID: | | P169064 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Implementing Agency: | | AHMADU BELLO UNIVERSITY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| IDA Credit No.: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Description* | | | | Contract Type | Estimated Amount in US\$ '000 | Estimated Amount in N '000 | Plan vs. Actual | Prep & Submission by EA Ag | No-objection Date | CENTERS WEB AND NOTICE BOARD | Lead-time before shortlist | Submission Date | No-objection Date | Plan vs. Actual | Invitation Date | Submission/Opening Date | Submission Evaluation Report (T) | No-objection Evaluation Report (T) | Opening Financial Proposals | Preparation Eval Report (T) (F) | Negotiation (N) | Plan vs. Actual | Submission Date | No-objection Date | Contract Amount in US\$ '000 | Contract Amount in N'000 | Contract Award | Date Contract Advert | Contract Signature | Plan vs. Actual | Mobilization Advance Payment | Draft Report | Final Report | Final Cost S | Final cost W | | | |
| Item Duration of Proc Steps | | | | | | | Plan | 3-6 wbs | 1-2 wbs | 1-15 wbs | 2 wbs | | 1-2 wbs | Plan | 4 to | 12 wbs | 2-2 wbs | 0.5-2 wbs | 2 wbs | 1-2 wbs | 2 wbs | Plan | 1-2 wbs | 1-2 wbs | | | 1 wk | | 1-3 wbs | Plan | | | | | | | | |
| Component 1 (Institutional Development) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Set up an e-library at the centre | | | | LEAST COST | ACENPEE/ABU/CONS./01/2/2023 | 12 | LLMPSM | 12,000.00 | 5,532,000.00 | PROROK | Plan | 3/4 to 17/4/2023 | NA | 17/4 to 2/4/2023 | 30/4/2023 | 8/5/2023 | NA | 2/4/5/2023 | 5/6/2023 | 12/6/2023 | 15/6/2023 | 30/6/2023 | 1/4/7/2023 | 25/7/2023 | PLAN | 2/17/2023 | 31/7/2023 | 35,000.00 | 16,135,000.00 | 3/8/2023 | 4/8/2023 | 8/8/2023 | PLAN | 15/8/2023 | 30/8/2023 | 7/9/2023 | 35,000.00 | 16,135,000.00 |
| Subscription to EhericScience Direct Scopus data bases | | | | LEAST COST | ACENPEE/ABU/CONS./01/2/2023 | 13 | LLMPSM | 35,000.00 | 16,135,000.00 | PROROK | Plan | 3/4 to 17/4/2023 | NA | 17/4 to 2/4/2023 | 30/4/2023 | 8/5/2023 | NA | 2/4/5/2023 | 5/6/2023 | 12/6/2023 | 15/6/2023 | 30/6/2023 | 1/4/7/2023 | 25/7/2023 | PLAN | 2/17/2023 | 31/7/2023 | 10,000.00 | 4,610,000.00 | 3/8/2023 | 4/8/2023 | 8/8/2023 | PLAN | 15/8/2023 | 30/8/2023 | 7/9/2023 | 10,000.00 | 4,610,000.00 |
| Subscription to NgeN | | | | LEAST COST | ACENPEE/ABU/CONS./01/4/2023 | 14 | LLMPSM | 10,000.00 | 4,610,000.00 | PROROK | Plan | 3/4 to 17/4/2023 | NA | 17/4 to 2/4/2023 | 30/4/2023 | 8/5/2023 | NA | 2/4/5/2023 | 5/6/2023 | 12/6/2023 | 15/6/2023 | 30/6/2023 | 1/4/7/2023 | 25/7/2023 | PLAN | 2/17/2023 | 31/7/2023 | 5,000.00 | 2,305,000.00 | 3/8/2023 | 4/8/2023 | 8/8/2023 | PLAN | 15/8/2023 | 30/8/2023 | 7/9/2023 | 5,000.00 | 2,305,000.00 |
| Website upgrade and maintenance | | | | LEAST COST | ACENPEE/ABU/CONS./01/5/2023 | 15 | LLMPSM | 5,000.00 | 2,305,000.00 | PROROK | Plan | 3/4 to 17/4/2023 | NA | 17/4 to 2/4/2023 | 30/4/2023 | 8/5/2023 | NA | 2/4/5/2023 | 5/6/2023 | 12/6/2023 | 15/6/2023 | 30/6/2023 | 1/4/7/2023 | 25/7/2023 | PLAN | 2/17/2023 | 31/7/2023 | 5,000.00 | 2,305,000.00 | 3/8/2023 | 4/8/2023 | 8/8/2023 | PLAN | 15/8/2023 | 30/8/2023 | 7/9/2023 | 5,000.00 | 2,305,000.00 |
| Provision of enhanced internet connectivity facilities | | | | LEAST COST | ACENPEE/ABU/CONS./01/6/2023 | 16 | LLMPSM | 5,000.00 | 2,305,000.00 | PROROK | Plan | 3/4 to 17/4/2023 | NA | 17/4 to 2/4/2023 | 30/4/2023 | 8/5/2023 | NA | 2/4/5/2023 | 5/6/2023 | 12/6/2023 | 15/6/2023 | 30/6/2023 | 1/4/7/2023 | 25/7/2023 | PLAN | 2/17/2023 | 31/7/2023 | 10,000.00 | 4,610,000.00 | 3/8/2023 | 4/8/2023 | 8/8/2023 | PLAN | 15/8/2023 | 30/8/2023 | 7/9/2023 | 10,000.00 | 4,610,000.00 |
| Produce a documentary on ACENPEE | | | | LEAST COST | ACENPEE/ABU/CONS./01/7/2023 | 17 | LLMPSM | 10,000.00 | 4,610,000.00 | PROROK | Plan | 3/4 to 17/4/2023 | NA | 17/4 to 2/4/2023 | 30/4/2023 | 8/5/2023 | NA | 2/4/5/2023 | 5/6/2023 | 12/6/2023 | 15/6/2023 | 30/6/2023 | 1/4/7/2023 | 25/7/2023 | PLAN | 2/17/2023 | 31/7/2023 | 39,000.00 | 17,979,000.00 | 3/8/2023 | 4/8/2023 | 8/8/2023 | PLAN | 15/8/2023 | 30/8/2023 | 7/9/2023 | 39,000.00 | 17,979,000.00 |
| Tareks to attend regional meetings | | | | LEAST COST | ACENPEE/ABU/CONS./01/8/2023 | 18 | LLMPSM | 39,000.00 | 17,979,000.00 | PROROK | Plan | 3/4 to 17/4/2023 | NA | 17/4 to 2/4/2023 | 30/4/2023 | 8/5/2023 | NA | 2/4/5/2023 | 5/6/2023 | 12/6/2023 | 15/6/2023 | 30/6/2023 | 1/4/7/2023 | 25/7/2023 | PLAN | 2/17/2023 | 31/7/2023 | 7,500.00 | 3,457,500.00 | 3/8/2023 | 4/8/2023 | 8/8/2023 | PLAN | 15/8/2023 | 30/8/2023 | 7/9/2023 | 7,500.00 | 3,457,500.00 |
| Centre Vehicles insurance | | | | LEAST COST | ACENPEE/ABU/CONS./01/9/2023 | 19 | LLMPSM | 7,500.00 | 3,457,500.00 | PROROK | Plan | 3/4 to 17/4/2023 | NA | 17/4 to 2/4/2023 | 30/4/2023 | 8/5/2023 | NA | 2/4/5/2023 | 5/6/2023 | 12/6/2023 | 15/6/2023 | 30/6/2023 | 1/4/7/2023 | 25/7/2023 | PLAN | 2/17/2023 | 31/7/2023 | 25,000 | 11,525,000.00 | 3/8/2023 | 4/8/2023 | 8/8/2023 | PLAN | 15/8/2023 | 30/8/2023 | 7/9/2023 | 25,000 | 11,525,000.00 |
| Subscription for MIT J-WEL yearly membership | | | | LEAST COST | ACENPEE/ABU/CONS./02/9/2023 | 20 | LLMPSM | 25,000 | 11,525,000.00 | PROROK | Plan | 3/4 to 17/4/2023 | NA | 17/4 to 2/4/2023 | 30/4/2023 | 8/5/2023 | NA | 2/4/5/2023 | 5/6/2023 | 12/6/2023 | 15/6/2023 | 30/6/2023 | 1/4/7/2023 | 25/7/2023 | PLAN | 2/17/2023 | 31/7/2023 | 12,000.00 | 5,532,000.00 | 3/8/2023 | 4/8/2023 | 8/8/2023 | PLAN | 15/8/2023 | 30/8/2023 | 7/9/2023 | 12,000.00 | 5,532,000.00 |
| TOTAL | | | | | | | | 148,500.00 | 68,456,500.00 | PROROK | Plan | | | | | | | | | | | | | | | 148,500.00 | 68,456,500.00 | | | | | | | | 148,500.00 | 68,456,500.00 | | |
| NOTE 1 USD = 461 NGN AS AT THE TIME THIS PLAN WAS BEING | | | | | | | | | | PROROK | Plan | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NOTE 1 USD = 461 NGN AS AT THE TIME THIS PLAN WAS BEING PREPARED | | | | | | | | | | PROROK | Plan | | | | | | | | | | | | | | | | | | | | | | | | | | | |

APPENDIX VI

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;