



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

FINAL 2024 PROCUREMENT AUDIT REPORT

ON



**AFRICA CENTRE OF EXCELLENCE FOR
NEGLECTED TROPICAL DISEASES AND
FORENSIC BIOTECHNOLOGY (ACENTDFB)**

**AHMADU BELLO UNIVERSITY, ZARIA
KADUNA STATE**

SUBMITTED BY

COSSET CONSULTANTS

KURIFTU PLAZA, SUITE C8, PLOT 519 OLU AWOTESU
STREET, JABI DISTRICT, ABUJA, FCT.

TEL: [+234\(0\)8033116002](tel:+234(0)8033116002); [+234\(0\)8123205980](tel:+234(0)8123205980)

EMAIL: COSSETCONSULTANTS@GMAIL.COM.

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ABBREVIATIONS AND ACRONYMSS

ABU - ACENTDFB	Ahmadu Bello University, Zaria- Africa Centre of Excellence on Neglected Tropical Diseases and Forensic Biotechnology.
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 Neglected Tropical Diseases and Forensic Biotechnology. (ACENTDFB). It is one of the 17 Second Africa Higher Education Centres of Excellence for Development Impact (Ace-Impact) Projects.

1.2 Aim

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

1.3 Methodology and Review Procedure

1.3.1 Methodology

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

Generally, these phases included the determination of scope of assignment and selection of contracts to review. The study and evaluation of the 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 ACENTDFB was carried out with the use of checklists. Appendix II.

1.3.2 Review Procedure

The audit procurement procedure used at ACENTDFB 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 ACENTDFB are being implemented in consideration of section 15(1)a & b of the PPA 2007 Act as amended

1.4 Contract Packages

1. ACENTDFB procured a total of ten (10) contracts in 2024. This is made up of nine (9) items of goods and one (1) work as shown in appendix 1 - Inventory of sampled and reviewed contracts. All the goods were procured using RFQ. Five (5) of these are within shopping/Market Survey threshold.
2. The appropriate procurement methods expected to be used for every contract based on the threshold were also stated; alongside the methods used by the Centre. Appendix i.

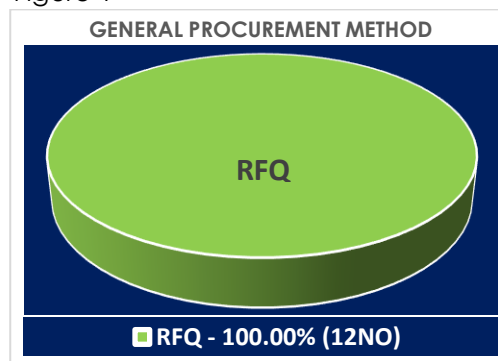
Table 1

VALUES OF GENERAL PROCUREMENT METHODS AND TYPES (AMOUNT/%)						
No	METHOD			TYPE		
	Method	Total Method Procured (N)	% of Procured Method	Type	Total Type Procured (N)	% of Procured Type
1	RFQ	176,922,065.17	100.00	GOODS	163,711,051.17	92.50
2				WORKS	13,211,014.00	7.50
3	TOTAL	176,922,065.17	100.00%		176,922,065.17	100.00%

1.4.1 General Procurement Methods

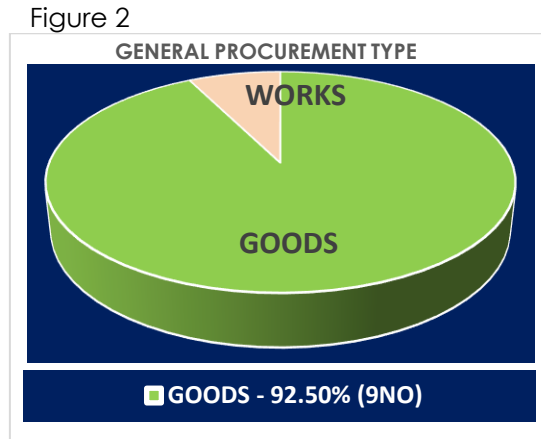
The ten (10) contracts executed by ACENTDFB in 2024 were all procured with the Request for Quotation (RFQ) as presented to the audit team and shown in figure 1. Table 1 above shows the value of the procurement method.

Figure 1



1.4.2 General Procurement Types

The contracts types procured in 2024 by ACENTDFB were nine (9) goods and one (1) work as shown in figure 2 below. Table 1 above shows the value representation of the procurement types.



1.4.3 Sample Size

ACENTDFB procurement in 2024 in were ten items. The audit sample size of three (3), is 30% of the contracts under consideration.

The sample was 66.70% goods and 33.30% works. The sample method was generally RFQ. Tables 3 & 4.

TABLE 3 – FORM 3 - SELECTION OF REVIEW SAMPLE METHODS

	CONTRACTS	RFQ	NCB	SH	Total
		Post Review	Post Review	Post Review	Post Review
	Reviewed	3	0	0	3
		out of	out of	out of	out of
	Population	10	0	0	10

TABLE 4 – FORM 3 - SELECTION OF REVIEW SAMPLE TYPES

	CONTRACTS	Goods	Works	Services	Total
		Post Review	Post Review	Post Review	Post Review
	Reviewed	2	1	0	3
		out of	out of	out of	out of
	Population	9	1	0	10

Table 2

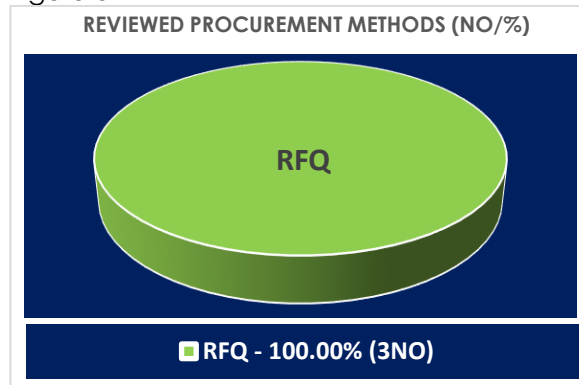
PROCURED/SAMPLE VALUES OF METHODS AND TYPES (AMOUNT/%)								
METHOD					TYPE			
No	Method	Total Method Procured (N)	Reviewed Sample Method (N)	Review Sample (%)	Type	Total Type Procured (N)	Reviewed Sample Type (N)	Review Sample (%)
1	RFQ	176,922,065.17	141,127,609.00	79.80	GOODS	163,711,051.17	127,916,595.00	72.30
2					WORKS	13,211,014.00	13,211,014.00	7.50
3	TOTAL	176,922,065.17	141,127,609.00	79.80%		176,922,065.17	141,127,609.00	79.80%

NOTE: REVIEW SAMPLES PERCENTAGES ARE THOSE OF REVIEWED CONTRACTS

1.4.3.1 Sample Method

The method used for the sampled contracts was the RFQ, figures 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.

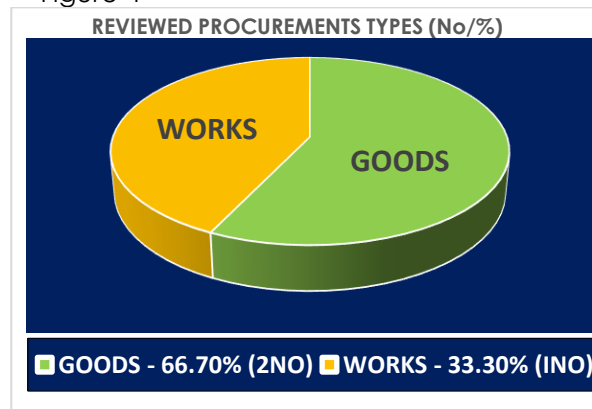
Figure 3



1.4.3.2 Sample Type

All the procured samples types were goods as shown in figure 4

Figure 4



1.5 Findings

1. ACENTDFB used the University's procurement guideline for all the procurement activities.
2. Standard Bidding Documents (SBD) were not used for the procurements. However, specifications were used to invite bidders and each of them had the same contents and descriptions for the respective lots.
3. The contract for the Procurement & Installation of Forensic Science Equipment for ACENTDFB, ABU, Zaria was awarded to Messrs. Wintech (Nigeria) Limited on January 2, 2023 at the contract sum of N135,241,769.74. Due to default by Wintech, the contract was re-awarded to Pharm-Assist Ltd in 2024 at the contract sum of N113,475,440.00.
4. Selection for invitation to bid was based on the University system where vendors that have been doing business with the school were preferred and selected to submit quotations.
5. The available data showed that the total value of the ten (10) contracts awarded in 2024 was 176,922,065.17. The value of the three (3) reviewed contracts was about N141,127,609.00
6. Presentation of requested and available procurement documents were seamless.
7. Contracts were presented and approved by the appropriate University authorities. The examination and evaluation of tenders were not detailed.
8. All the procured items were low-value contracts.
9. Withholding Taxes (WHT) and Value Added Taxes (VAT) were deducted and evidently remitted to the relevant tax authorities.



1.6 Exit Meeting

An exit meeting was held where communications on the preliminary findings were discussed with the Centre staff. This gave the Centre the opportunity to clarify issues raised, with explanations on the identified minor concerns. These issues were minor and they were resolved during exit meeting, as in the attached appendix iv.

The Centre noted that it is working assiduously to ensure that the contract for the Procurement & Installation of Forensic Science Equipment for ACENTDFB, ABU, Zaria that was initially awarded to Messrs. Wintech (Nigeria) Limited is resolved.

1.7 Infractions

The ACENTDFB used the University's procurement procedure to award most contracts; leveraging on the provision in the TOR that allows the Centers to use the Institutional guidelines in the procurement processes. Based on these, the Center did not incurred infractions that were not clearly resolved.

1.8 Procurement Process and Activities Assessment

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

Overall, the **ACENTDFB** has been assessed to 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	70- 100	Good	Satisfactory
2	50 – 69.99	Fair	Need Improvement
3	0 – 49.99	Poor	Unsatisfactory

1.10 Audit Opinion

The reviews considered the observed procurement processes and determined that the Centre has an average score of sixty percent (60%). Based on this, the 2024 ACENTDFB, Ahmadu Bello University procurement processes activities is determined to **NEEDS IMPROVEMENT**. The opinion is based on the classification of activities rated as shown in table 6 below.

Table 6: Performance and Compliant Grading

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

1.11 Recommendations

- The ToR noted that the Borrower and Bank agreed that the ACE-Impact Centers should use the Institutional guidelines in the implementation of the project. The Center should be made to adhere strictly to the PPA



2007 as amended. That is the best way to ensure the benefits of compliances with procurement procedures and principles in the procurement activities of the ACENTDFB.

Below are the areas to address.

3. There should be clear competition, transparency, VFM and economic consideration in all procurement processes at the Center.
4. Regardless of the provisions of the above waiver with respect to the use of institution's guideline, the Centre should reduce the issue of patronage based on long relationship with vendors. The practice is not good for the aims and gains expected from due process in procurement practices.
5. The Centre should ensure the use of the SBD in all subsequent procurements. It helps procurement process to achieve appreciable level of Value – for – Money.
6. The Centre should improve on document filling system for seamless access to necessary documents.
7. Continuous Procurement training for staff of the Centre will improve the qualities of deliveries at every stage of the procurement process. This will enhance their appreciation and understanding of general rules, guidelines and principles, tailored towards the procurement operations of the Institute.

QS. Okoye N. Ifeanacho *FNIQS*

(Team Leader)

February 2025



SECTION 2

INTRODUCTION



2.1 BACKGROUND

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

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 into the Nigeria University System (NUS).

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

1. 'Meet labour market requirement to improve economic growth, skill development and poverty reduction'.
2. The project is based on performance and invest in universities that have capacity 'to increase knowledge and technology absorption and build knowledge-based competitive advantages' and 'herald in a new wave and modality of support to African higher education'.
3. To help participating African universities to (i) pattern of specialization. (ii) 'link education and research with regions development need (iii)



meet international quality standards (iv) use results-based financing (v) enable dynamism in African universities and help them become more 'independent financially, managerially and administratively.

2.2. AFRICA CENTRE OF EXCELLENCE ON NEGLECTED TROPICAL DISEASES AND FORENSIC BIOTECHNOLOGY (ACENTDFB), AHMADU BELLO UNIVERSITY, ZARIA.

The Africa Centre of Excellence on Neglected Tropical Diseases and Forensic Biotechnology (ACENTDFB), is one of the 17 Nigerian Universities that are benefitting from the ACE-Impact project.

The ACENTDFB stated its vision as " to provide "a reliable template to address problems of Neglected Tropical Diseases (NTDs) and related issues and their impacts on the socio-economic and health of communities in concerned developing countries" and noted its objectives to include (i) 'Development of graduate curriculum for and mounting of MSc and PhD Biotechnology programmes with exceptional bias to regional needs' (ii) 'provision of skilled manpower in diagnosis, management and prevention of neglected tropical diseases' (iii) 'provision of baseline data on the epidemiological status of neglected tropical diseases prevalent in the study region' (iv) 'development and production of vaccines for prevention of neglected tropical diseases' (v) 'training of manpower in the general area of molecular biotechnology techniques and forensic science for solving related problems'. (vi) establishment of a facility and channel for the security agencies and the society in resolving security, legal, paternity and other related issues.

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 ACE-Impact Centres to use the various institutions guidelines for the implementation of the projects.

2.5 PUBLIC PROCUREMENT ACT (PPA) 2007

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

The PPA Act 2007 as amended provides the basic framework for the award and execution of contracts in Nigeria and promotes freedom of information

that mandates all unclassified procurement records to be made available to appropriate public for inspection.

2.6 PROCUREMENT PROCESS AUDIT OF ACES

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

2.7 ENGAGEMENT OF COSSET CONSULTANTS

The NUC engaged Cosset Consultants to carry out post review of procurement activities of the 17 ACE-Impact Centers in fourteen (14) Nigeria Universities, including the ACENTDFB, Ahmadu Bello University, Zaria, Kaduna State, Nigeria.

2.8 OBJECTIVES OF THE ACE-IMPACT PROJECT PROCUREMENT PROCESS AUDIT

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

The Procurement audit gave objective assessments of the procedures specified in the Credit Agreement and determine the levels of compliances with institutional guidelines with respect to the considerations of the World Bank 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 ACENTDFB that were involved in the various stages of the procurement process/activities. The opinions and clarifications from the ACENTDFB 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.

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

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

- (1) Compliance with the provisions of the World Bank Procurement Guideline.
- (2) Compliance with the provisions of the Public Procurement Act 2007 (examine the Management Control Framework in place to monitor procurement and contracting activities within ACENTDFB).
- (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 ACENTDFB Project who are directly involved in procurement and contracting activities).
- (5) Optimized commercial performance and value for money (review related procurement procedures, guidelines and processes and determine the level to which value for money was achieved).



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

6. The personnel interacted with at ACENTDFB, ABU, Zaria during the field works were:

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



SECTION 3
SCOPE AND REVIEW SAMPLES



3.1 **AUDIT SCOPE**

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

1. Whether the procurement statements from the ACENTDFB procurement unit conform to accepted procurement principles in accordance with the NUC/WB guidelines.
2. Whether they fairly represent the financial position of the procurement activities of ACENTDFB.
3. Whether the results 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, ACENTDFB presented her 2024 procurement plan and a list of ten (10) procured contracts. All of the contracts have been completed.

Three (3) of the procured contracts were selected for review. The selection was 30% of the contracts procured in 2024. The review sample value is about 79.80% of the total procurement.

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

TABLE 5 – ANALYSIS OF COMPLETED CONTRACTS

S/NO	DESCRIPTION	NO OF PROJECTS COMPLETED	NO OF PROJECTS ON-GOING	TOTAL
1	January 1, 2024 to December 31, 2024	10	0	10
	TOTAL	10	0	10

TABLE 6 – ANALYSIS OF COMPLETED/UNCOMPLETED CONTRACTS

S/NO	DESCRIPTION	PERCENTAGE
1	Completed (10No)	100.00%
2	Uncompleted (0No)	0.00%
	TOTAL	100.00%

TABLE 7 – ANALYSIS OF COMPLETED/UNCOMPLETED CONTRACTS

S/NO	DESCRIPTION	VALUE (N)	TOTAL (N)
1	Completed (10No)	176,922,065.17	176,922,065.17
2	Uncompleted (0No)	0.00	0.00
	TOTAL	176,922,065.17	176,922,065.17

This audit review was based on information extracted from the Center's Procurement Plan, as well as other documents made available to the Consultant by the ACENTDFB staff. There were also interviews and interactions with key personnel.



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



4.1 SUPPLY OF LABORATORY EQUIPMENT

ACE/2024/G/06

4.1.1 Introduction

The procurement process for this contract was initially completed after an NCB competition, and an award was made on January 1, 2023 to Messrs. Wintech Nig. Ltd. Presently, the Centre is in court with the contractor because he defaulted and did not deliver the goods after collecting a 30% mobilization in the sum of N40,572,530.82 on February 3, 2023.

On May 24, 2024, the Centre issued RFQ to three contractors for the equipment. The deadline for the submission of bids was June 7, 2024. The three vendors submitted their bids as follows: Messrs. Grafil Medical Limited offered N179,798,600, Messrs. Sudabelt Medicals bided N196,331,400.00, while Messrs. Pharm-Assist Ltd quoted. N113,475,440.00.

The procurement committee made recommended to the University Tenders Board for the award to be made to the vender with the lowest and the best responsive bid. Through a notification letter dated June 15, 2024, the award was made to Messrs. Pharm-Assist Ltd, of Siporal Shopping Arcade, 3rd Oval, Banana Island, Lagos at the contract sum of one hundred and thirteen million, four hundred and seventy-five thousand four hundred and forty naira (N113,475,440.00). This was about seventy-five thousand five hundred and ninety-nine dollars, ninety cents (USD75,599.90), at an exchange rate of N1,501/\$ at June 15, 2024. This represents 1.51% of the Bank financing. The contractor accepted the award on June 16, 2024 while the contract agreement was signed on June 17, 2024.

The contract was based on payment on delivery. Based on this, four deliveries were made, in the total sum of N108,447,540.00. The fifth delivery worth about N5,027,900.00 was not made. It was cancelled because the remaining balance could not procure the item.

This contract is in the threshold for NCB. However, the Centre used the RFQ because, according to them, time was against them as the intention was to have the equipment available before the Bank's visit in November, 2024.

4.1.2 Observations/ Findings

The following were observed during the procurement review.

4.1.2.1 Procurement Planning

The procurement was in the 2024 Procurement Plan.

4.1.2.2 Advertisement

The contract was not advertised. It was advertised for the initial award that was determined by the Center.

4.1.2.3 Pre/Post Qualification

The bidders were pre-qualified during the process for the initial award.

4.1.2.4 Competition

The bidding was competitive as three bidder submitted quotations.

4.1.2.5 Bid Opening

The bids submissions closed on June 7, 2024. They were opened in the presence of the bidders' representatives, members of the University procurement unit, some ACENTDFB staff and independent observers.

4.1.2.6 Bidding Documents

The bidding documents were specifications prepared by ACENTDFB and issued to the bidders. Standard Bidding Documents were not used in the process. However, all the mandatory compliance documents were sighted.

4.1.2.7 Evaluation of Bids/ Proposals

The bids evaluation report was not detailed. It was prepared on June 10, 2024 by which recommendation was made for award to be made to the lowest and best responsive bid.

4.1.2.8 Awards of Contract

The contract award was made to Messrs. Pharm-Assist Ltd, as recommended by the bids evaluation committee. The contract amount in the sum of 113,475,440.00 was communicated to the



successful bidder through the notification of award Letter dated June 15, 2024.

4.1.2.9 Contract Documents

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

4.1.2.10 Contract Implementation

The post procurement process implementation of the contract has been fair. However, the inability to deliver all the equipment is not commendable.

5.1.2.11 Payments

Payments were as follows, as deliveries were made:

1. N56,713,600.00 (gross) PV serial no. 0596 of August 23, 2024.
2. N18,977,840.00 (gross) PV serial no. 0632 of September 5, 2024.
3. N3,156,100.00 (gross) PV serial no. 683 of October 18, 2024
4. N29,600,000.00 (gross) PV serial no. 0882 of November 11, 2024.

4.1.2.12 Physical Inspection

Physical inspection was carried out and pictures taken of some of the items as shown in the attached appendix vii.

4.1.3 Recommendation

1. The standard bidding documents (SBD) are advised to be used for all contracts type. Each has its form for use for different categories of contracts.
2. The Centre should always initiate procurement processes on time to avoid the use of inappropriate procurement method due to the urge to meet up with time.
3. The procurement staff should to be exposed to regular procurement training that can enable them operate optimally through acquisition of experience that would help create a healthier procurement environment.



4.1.4 Conclusion

The contract has been fraught with issues. However, these issues would have been avoided if adequate attention was given to the overall procurement processes and procedures.

The contract took a long time in execution in view of the fact that the award was made on June 15, 2024, while it was seen to have been completed on November 7, 2024. Such delayed execution should be avoided.



4.2 CONSTRUCTION OF 27METER LONG CAR PARK (ACE/2024/W/00)

4.2.1 Introduction

The Construction of 27meter Long Car Park is in the Centre's 2024 procurement plan. Three quotations were solicited through invitation for quotation dated August 11, 2024. The bids were returned on August 15, 2024. Bids examination and evaluation were carried by the University Procurement unit who through her report and request for approval made recommendation for award letter to be issued to the lowest and best responsive bid. Other bidders were Messrs. AIM Global Dimension Nig. Ltd., Messrs. Basad Space Consultants Ltd and Messrs. Construction Skills Innovation Services.

On the August 19, 2024, an award letter was issued to Messrs. Construction Skills Innovation Services, ES-EM Plaza, of No. 34, Ali Shettima Monguno Crescent, Utako, Garki, Abuja. The contract amount was thirteen million two hundred and eleven thousand and fourteen naira (1N3,211,014.00). This was about eight thousand three hundred and twenty-four dollars, fifty-two cents (USD 8,324.52) at the exchange rate of N1,587.00/\$. The contract is about 1.04% of the Bank Financing. Contract agreement was equally signed on August 23, 2024 with a contract completion period of two fourteen (14) calendar days. The contract was completed on September 2, 2024 (14 days after award and ten days after agreement was signed). The final payment was made on time on September 9, 2024.

4.2.2 Observations/ Findings

Following are the observations on this procurement.

4.2.2.1 Procurement Planning

This is in the 2024 procurement plan.

4.2.2.2 Advertisement

The contract threshold does not require advertisement in National Newspapers. However, advertisement was placed on the Centre notice board or website.



4.2.2.3 Pre/Post Qualification

The contract does not qualify for Pre-Qualification. The value is below the threshold for that.

4.2.2.4 Competition

The procurement process was competitive. Three companies were invited to quote.

4.2.2.5 Bid Opening

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

4.2.2.6 Bidding Documents

Standard bidding documents were not used but the same materials specifications were issued to the respective bidders.

4.2.2.7 Evaluation of Bids/ Proposals

The bids evaluation was not detailed. However, approval of the recommended bid was sort by the procurement department and was granted by the University Tenders' Board.

4.2.2.8 Award of Contract

Notice of contract award was communicated to Messrs. Construction Skills Innovation Services who offered the lowest and best responsive bid. The award letter is dated August 19, 2024.

4.2.2.9 Contract Documents

The contract documents include the quotation, the award letter, the acceptance letter and the contract agreement.

4.2.2.10 Procurement Duration

The procurement process duration was twelve (12) days from the date of award to the date that the contract was signed. This is commendable.

4.2.2.11 Contract Implementation

The implementation was satisfactory as the completion period was satisfactory and no claims or litigations arose from the contract execution.



4.2.2.12 Payments

The gross payment of N13,121,014.00 was made on September 4, 2024 through PV serial no. 0629. The various taxes were deducted and remitted to the appropriate FIRS.

4.2.2.13 Physical Inspection

Physical inspection was undertaken as shown in the attached appendix vii

4.2.3 Recommendation

Based on the audit process field work at the ACENTDFB, the following recommendations are here made;

1. There are Standard Bidding Documents for all procurement methods and types of contracts. ACENTDFB should ensure that they are used for every procurement.
2. The compliance documents should always be retrieved from the University procurement department and made available as required.

4.2.4 Conclusion

In view of the above observations and recommendations, ACENTDFB should be encouraged to adhere strictly to the rules, regulations and principles guiding the Public Procurement Process administration and Management.

4.3 PROCUREMENT OF LABORATORY FURNISHINGS

4.3.1 Introduction

This contract is included in the Centre's 2024 procurement plan and was procured through Request for Quotation (RFQ) method. The RFQ issued to three contractors was dated April 13, 2024. The invited bidders submitted their bids as follows: Messrs. Madinka Ventures Limited quoted Fourteen Million, Four Hundred and Forty-One Thousand, One Hundred and Fifty-Five Naira (N14,441,155.00) with a delivery period of two (2) weeks, Messrs. Bilson Nigeria Limited bided Seventeen Million, Four Hundred and Fifty-Five Thousand, Twenty-Five Naira (N17,455,025.00) with a completion period of three (3) weeks, and Messrs. Al-Bashir Nigeria Enterprises offered Eighteen Million, Five Hundred and Eighty-Four Thousand, Three Hundred and Twelve Naira, Fifty Kobo (N18,584,312.50) with a period of three (3) weeks.

Based on the procurement committee's recommendation, the contract was awarded to Messrs. Madinka Ventures Limited of Madinka Plaza, Kano – Katsina Road, Shatumbi, Kano State, with a notification of award dated May 30, 2024 and a contract amount of Fourteen Million, Four Hundred and Forty-Two Thousand, One Hundred and Fifty-five Naira (N14,441,155.00). This is equivalent to \$10,315.11 at an exchange rate of N1400/\$1, as at May 30, 2024. This constitutes 0.21% of the Bank financing.

A 30% advance payment in the sum of Four Million, Three Hundred and Thirty-Two Thousand, Three Hundred and Forty-Six Naira, Fifty Kobo (N4,332,346.50) was made on June 26, 2024, to the contractor, through Payment Voucher No. 445/21212-003. There was no evidence of subsequent payments after this.

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 ACENTDFB 2024 procurement plan.

4.3.2.2 Advertisement



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

4.3.2.3 Pre/Post Qualification

Pre-Qualification exercise does not apply to this procurement.

4.4.2.4 Competition

There was a considerable competition with the process.

4.4.2.5 Bid Opening

Bid opening was not sighted

4.4.2.6 Bidding Documents

Standard bidding documents were not used/sighted

4.4.2.7 Evaluation of Bids/ Proposals

Bid evaluation not sighted.

4.4.2.8 Award of Contract

The award was made to Messrs. Madinka Ventures Limited with a notification of award dated May 30, 2024 and a contract value of ₦14,441,155.00

4.4.2.9 Contract Documents

The quotations, the award and acceptance letters constitute the contract documents.

4.4.2.10 Procurement Duration

The procurement duration took a total of 69 days, from the date of invitation to bid to the date the contract agreement was signed.

4.4.2.11 Contract Implementation

The contract implementation was Moderate.

4.3.2.12 Payments

The only evidence of payment was N4,332,346.50 being 30% advance on the contract paid through PV No. 445/21212-003. The payment of the balance was not sighted.

4.3.2.13 Physical Inspection

Physical inspection of the materials procured was carried out. Some pictures are shown in the attached appendix vii.

4.3.3 Recommendation



1. Based on the audit process field work at the ACE-NTDFB the Centre should be more circumspect while receiving and evaluating submissions from the bidders.
2. The Centre should always ensure that appropriate methods are used for all respective procurement thresholds.
3. The Centre should improve on the retrieval and presentation of documents as may be required for relevant purposes.

4.3.4 Conclusion

It is still advised that the center must adhere to all the standard procedures as it applies to all contracts in accordance to their thresholds to ensure reasonable compliance with rules and procedures.



APPENDICES



APPENDIX I

LIST OF PRUCUREMENTS BY ACENTDTB

APPENDIX I
AHMADU BELLO UNIVERSITY ZARIA - ACENTDFB

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

S/NO	PACKAGE NO	DESCRIPTION	CONTRACTOR/BENEFICIARY	AMOUNT (NAIRA)	DATE	TYPE	METHOD USED	APPROPRIATE METHOD	REVIEWED CONTRACTS	REMARKS
		ABU, ZARIA - ACENTDFB								
		GOODS								
1		PROCUREMENT OF RESEARCH MATERIALS	MESSRS. LANAKS VENTURES	1,193,963.92	MAY 5. 24	GOODS	RFQ	SH		COMPLETED
2	ACE/2024/G/04	SUPPLY AND INSTALLATION OF CCTV AND INVERTER	MR. JOHN ABU KIA	14,503,313.75	MAY 12. 2024	GOODS	RFQ	RFQ/SELECTION		COMPLETED
3		SUPPLY OF REAGENTS	MESSRS. MANNUS MULTIPURPOSE BUSINESS ENTERPRISE	2,498,500.00	MAY 30. 24	GOODS	RFQ	SH		COMPLETED
4		LABORATORY FURNISHINGS	MESSRS. MADINKA VENTURES LIMITED	14,441,155.00	MAY 30. 24	GOODS	RFQ	RFQ	REVIEWED	COMPLETED
5		FURNISHING OF LABORATORY STORE AND REQUIRED CABINETS	MESSRS. ROMPTech SCIENTIFIC SUPPLIES CO. LIMITED	8,250,000.00	30-MAY 30. 24	GOODS	RFQ	RFQ		COMPLETED
6		SUPPLY AND INSTALLATION OF TABULAR BATTERIES	MR. JOHN ABU KIA	1,762,703.50	AUGUST 21. 24	GOODS	RFQ	SH		COMPLETED
7		SUPPLY AND INSTALLATION OF SMART SECURITY LOCKS	MR. JOHN ABU KIA	4,426,875.00	AUGUST 21. 24	GOODS	RFQ	SH		COMPLETED
8		PROCUREMENT OF MICROSCOPE CAMERA ACCESSORIES	MESSRS. PHARM-ASSIST LIMITED	3,159,100.00	SEPTEMBER 4. 24	GOODS	RFQ	SH		COMPLETED



9		PROCUREMENT OF LABORATORY EQUIPMENT	MESSRS. PHARM-ASSIST LIMITED	113,475,440.00	JUNE 15. 24	GOODS	RFQ	NCB	REVIEWED	COMPLETED
		WORKS								
10	ACE/2024/W/001	CONSTRUCTION OF 27M LONG CAR PAR	MESSRS. CONSTRUCTION SKILLS INNOVATION SERVICES	13,211,014.00	AUGUST 19. 24	WORKS	RFQ	RFQ	REVIEWED	COMPLETED
		SERVICES								
	TOTAL			176,922,065.17					30% REVIEW SAMPLE	



APPENDIX II

CHECK LIST AND PROCUREMENT DURATION FORM



**AFRICA CENTRE OF EXCELLENCE FOR NEGLECTED TROPICAL DISEASES AND FORENSIC
BIOTECHNOLOGY
AHMADU BELLO UNIVERSTITY, ZARIA**

**CHECK LIST
GOODS**

1. PROCUREMENT OF LABORATORY FURNISHINGS

LOAN/CREDIT NO.6510-NG	REVIEW DATE: January 13, 2025			
CONTRACT DATA				
Contract Name: Procurement of Laboratory Furnishings Contract Number: ACE/2023/G/09	Type of Contract: Lump Sum			Contract Amount: ₦
	Goods (X)	Work ()	Services ()	14,441,155.00
Contractor's Name: Messrs. Madinka Ventures Limited Contractor's Address: Madinka Plaza, Kano – Katsina Road, Shatumbi, Kano State.	Notification of Award & Date			May 30, 2024
	Acceptance Letter & Date			June 21, 2024
No. Of Bids Received: Three (3)	Start Date of Contract Performance:			June 26, 2024
	Date of Contract Agreement:			June 21, 2024
Location of Goods, Works or Service:	Ahmadu Bello University, Zaria			
TOPIC	COMMENTS & FINDINGS:			
PRFOCUREMENT AND CONTRCTING				
Contract Package (Items & Quantity)	Item: Procurement of Laboratory Furnishings			
	Quantity: Various			
Contract Type {Goods, Works (S&L) Services}	Goods			
Procurement Method (ICB, LIB, NCB, SHOPPING-RFQ/RFT)	RFQ			
Prequalification (Yes/No)	No			
Single Stage/Two Stage	Single Stage			
Domestic Preference (Yes/No)	No			
Bank Review (PRIOR, POST, SOL)	Post			
COSTS				
USD Equivalent	\$10,315.11			
Exchange Rate/Date	USD 1400 (As at May 30, 2024).			
Price of Lowest Evaluated Bidder (N)	₦14,441,155.00			



Contract Value at Award (N)	₦14,441,155.00			
Contingencies in PAD	N/A			
Final Contract Price	It is expected to be ₦14,441,155.00			
TIME (DATE)				
General Procurement Notice (GPN)	Not Applicable			
Request for Proposal (RFP)	Not Applicable			
Invitation for Prequalification	Not Applicable			
Invitation for Bids	April 13, 2024			
Submission of Bids/Quotation	April 22, 2024			
Contract Award Signature	May 31, 2024			
Start Date of Contract Performance	June 26, 2024			
Completion Period Offered by the Contractor	Two (2) weeks			
Date of Contract completion	Not sighted			
CONTRACT ADMINISTRATION:				
Changes to Contract	Description	Date	Price Impact	
	None	Not Applicable	Not Applicable	
Final Payment	Description	Date of Invoice	Date of Payment	
	Not sighted	Not sighted	Not sighted	
Total Payment	₦4,332,346.50 Net			
DISBURSEMENT				
Disbursement Method (Direct, SOE, Special Account)	Direct			
Percentage of Bank Financing (%)	0.21%			
Disbursements: Amount & Date	₦4,332,346.50 – Being 30% payment for the proposed laboratory furnishing as per attached – PV NO 445/21212-003/ of June 26, 2024.			
DELIVERABLES:				
Contract Package	Reference/Description	Quantity/% Completed	Date Delivered/Completed	Remarks (Note any Discrepancies from Contract)
ACE/2023/G/09	Being 30% payment for the proposed laboratory furnishing as per attached	Not sighted	Not sighted	None



**AFRICA CENTRE OF EXCELLENCE FOR NEGLECTED TROPICAL DISEASES AND FORENSIC
BIOTECHNOLOGY
AHMADU BELLO UNIVERSITY, ZARIA**

**GOODS
PROCUREMENT DURATION FORM**

Contract No: ACE/2023/G/09

Contract Name Procurement of Laboratory Furnishings

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	April 13, 2024	0	0
10	Submission of bids	April 22, 2024	9	9
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	May 30, 2024	38	38
15	Contract Signed	June 21, 2024	22	22
	TOTAL DAYS		DAYS	69 DAYS



AFRICA CENTRE OF EXCELLENCE FOR NEGLECTED TROPICAL DISEASES AND FORENSIC BIOTECHNOLOGY (ACENTDFB)

AHMADU BELLO UNIVERSITY, ZARIA.

WORKS

CHECK LIST

2. CONSTRUCTION OF 27METER LONG CAR PARK

LOAN/CREDIT NO.6510-NG	REVIEW DATE: JANUARY 13, 2025			
CONTRACT DATA				
Contract Name: Construction of 27meter Long Car Park.	Type of Contract: Lump Sum			Contract Amount: N 13,211,014.00
	Goods (X)	Works (X)	Services ()	
Contract Number: ACE/2024/W/00				
Contractor's Name & Address: Messrs. Construction Skills Innovation Services, ES-EM Plaza, No. 34, Ali Shettima Monguno Crescent, Utako Garki, Abuja.	Notification of Award & Date			August 19, 2024
	Acceptance Letter & Date			August 20, 2024
No. Of Bids Received: Three (3) - AIM Global Dimension Nig. Ltd. - Basad Space Consultants Ltd. - Construction Skills Innovation Services	Date of Contract Performance			August 23, 2024
	Date of Contract Agreement:			August 23, 2024
Location of Goods, Works or Service:	Ahmadu Bello University, Zaria			
TOPIC				COMMENTS & FINDINGS:
PRFOCUREMENT AND CONTRCTING				
Contract Package (Items & Quantity)	ACE/2024/W/00 - Construction of 27meter Long Car Park			
	- Varius 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	8,324.52			



Exchange Rate/Date	USD 1,587.00 (August 19, 2024).			
Price of Lowest Evaluated Bidder (N)	13,211,014.00			
Contract Value at Award (N)	13,211,014.00			
Contingencies in PAD	N/A			
Final Contract Price (N)	13,211,014.00			
TIME (DATE)				
General Procurement Notice (GPN)	Not Used			
Request for Proposal (RFP)	Not Applicable			
Invitation for Prequalification	Not Applicable			
Invitation for Bids	August 11, 2024			
Submission of Bids	August 15 2024			
Contract Award Signature	August 19, 2024			
Start date of Contract Performance	August 23, 2024			
Completion Period offered by the Contractor.	Two (2) weeks (September 12, 2025)			
Date of Contract Completion	September 2, 2024 (1.5 weeks) (based on attestation from the procurement officer).			
CONTRACT ADMINISTRATION:				
Changes to Contract	Description	Date	Price Impact	
	None	Not Applicable	Not Applicable	
Final Payment	Description	Date of Invoice	Date of Payment	
	Construction of 27meter Long Car Park	September 3, 2024	September 9, 2024	
Total Payment	13,211,014.00 (gross)			
DISBURSEMENT				
Disbursement Method (Direct, SOE, Special Account)	Direct			
Percentage of Bank Financing (%)	0.17%			
Disbursements: Amount & Date:	<ol style="list-style-type: none"> 1. N13,121,014.00 (gross)) PV serial no. 0629 of September 4, 2024. 2. N656,050.70 - W.H.T; PV of September 4, 2024, Serial no. not stated. 3. N984,076.05 – 7.5% VAT- PV of September 4, 2024, Serial no. not stated. 4. N131,210.14 - SD - PV of September 4, 2024, Serial no. not stated. 			
DELIVERABLES:				
Contract Package	Reference/ Description	Quantity/% Completed	Date Delivered/ Completed	Remarks (Note any Discrepancies from Contract)
ACE/2024/W/00	Construction of 27meter Long Car Park	100%	September 2, 2024	None



AFRICA CENTRE OF EXCELLENCE FOR NEGLECTED TROPICAL DISEASES AND FORENSIC BIOTECHNOLOGY (ACENTDFB)

AHMADU BELLO UNIVERSITY, ZARIA.

GOODS

PROCUREMENT DURATION FORM

Contract No: ACE/2024/W/00

Contract Name: Construction of 27meter Long Car Park

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	August 11, 2024	0	0
10	Submission of bids	August 15, 2024	4	4
11	Bid Evaluation Report preparation (financial)	Not used	0	0
12	Request for Clarification	Not Applicable	0	0
13	Bank's No Objection	Not Applicable	0	0
14	Contract Award Notice	August 19, 2024	4	4
15	Contract Signed	August 23, 2024	4	4
	TOTAL DAYS		DAYS	12 DAYS



AFRICA CENTRE OF EXCELLENCE FOR NEGLECTED TROPICAL DISEASES AND FORENSIC BIOTECHNOLOGY (ACENTDFB)

AHMADU BELLO UNIVERSITY, ZARIA.

**GOODS
CHECK LIST**

3. SUPPLY OF LABORATORY EQUIPMENT

LOAN/CREDIT NO.6510-NG	REVIEW DATE: JANUARY13, 2025		
CONTRACT DATA			
Contract Name: Supply of Laboratory Equipment	Type of Contract: Lump Sum		Contract Amount: N
Number: ACE/2024/G/06	Goods (X)	Works ()	Services () 113,475,440.00
Contractor's Name & Address: Messrs. Pharm-Assist Ltd, Siporal Shopping Arcade, 3 rd Oval, Banana Island, Lagos	Notification of Award & Date		June 15, 2024
	Acceptance Letter & Date		June 16, 2024
No. Of Bids Received: Three (3)	Date of Contract Performance		June 17, 2024
	Date of Contract Agreement:		June 17, 2024
Location of Goods, Works or Service:	Ahmadu Bello University, Zaria		
TOPIC	COMMENTS & FINDINGS:		
PRFOCUREMENT AND CONTRCTING			
Contract Package (Items & Quantity)	ACE/2024/G/06 - Supply of Laboratory Equipment		
	- Varius item.		
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	75,599.90		
Exchange Rate/Date	USD 1,501 (June 15, 2024).		
Price of Lowest Evaluated Bidder (N)	113,475,440.00		
Contract Value at Award (N)	113,475,440.00		
Contingencies in PAD	N/A		



Final Contract Price (N)	113,475,440.00			
TIME (DATE)				
General Procurement Notice (GPN)	Not Applicable.			
Request for Proposal (RFP)	Not Applicable			
Invitation for Prequalification	Not Applicable			
Invitation for Bids/Quotation	May 24, 2024			
Submission of Bids	June 7, 2024			
Contract Award Signature	June 15, 2024			
Start date of Contract Performance	June 17, 2024			
Completion Period offered by the Contractor.	Not Specified			
Date of Contract Completion	November 7, 2024			
CONTRACT ADMINISTRATION:				
Changes to Contract	Description	Date	Price Impact	
	None	Not Applicable	Not Applicable	
Final Payment	Description	Date of Invoice	Date of Payment	
	- Supply of Laboratory Equipment	November 7, 2024	November 11, 2024	
Total Payment	113,475,440.00 (gross)			
DISBURSEMENT				
Disbursement Method (Direct, SOE, Special Account)	Direct			
Percentage of Bank Financing (%)	1.51%			
Disbursements: Amount & Date:	<ol style="list-style-type: none"> N56,713,600.00 (gross)) PV serial no. 0596 of August 23, 2024. N18,977,840.00 (gross)) PV serial no. 0632 of September 5, 2024. N29,600,000.00 (gross)) PV serial no. 0882 of November 11, 2024. 			
DELIVERABLES:				
Contract Package	Reference/Description	Quantity/% Completed	Date Delivered/Completed	Remarks (Note any Discrepancies from Contract)
ACE/2024/G/06	- Supply of Laboratory Equipment	100% (one of the items was not supplied)	November 7, 2024	None



AFRICA CENTRE OF EXCELLENCE FOR NEGLECTED TROPICAL DISEASES AND FORENSIC BIOTECHNOLOGY (ACENTDFB)

AHMADU BELLO UNIVERSITY, ZARIA.

GOODS

PROCUREMENT DURATION FORM

Contract No: ACE/2024/G/06

Contract Name: -Supply of Laboratory Equipment

Date General Procurement Notice (GPN): Not Used

Bid Validity Period: Not Stated

S/No.	STEPS	DURATION (DAYS)		
		Actual Date	Between Events	Overall (No of Days)
1	Prequalification documents received by Bank	Not Applicable	0	0
2	Bank's No Objection	Not Applicable	0	0
3	Invitation for Prequalification issued	Not Applicable	0	0
4	Submission of Prequalification applications	Not Applicable	0	0
5	PQ Evaluation Report received by Bank	Not Applicable	0	0
6	Bank's No Objection	Not Applicable	0	0
7	Bid documents received by Bank	Not Applicable	0	0
8	Bank's No Objection/BPP No Objection	None	0	0
9	Invitation for Bids issued	May 24, 2024	0	0
10	Submission of bids	June 7, 2024	14	4
11	Bid Evaluation Report preparation (financial)	June 10, 2024	3	3
12	Request for Clarification	Not Applicable	0	0
13	Bank's No Objection	Not Applicable	0	0
14	Contract Award Notice	June 15, 2024	5	5
15	Contract Signed	June 17, 2024	2	2
	TOTAL DAYS		DAYS	14 DAYS



APPENDIX IV
EXIT MEETING SHEET

AHMADU BELLO UNIVERSITY, ZARIA - ACENTDFB

ISSUES AND EXIT MEETING – WITH CENTRE RESPONSES

S/NO	ISSUES RECORDED/CLAUSES	CLAUSE	NATURE OF INFRACTION	CENTRE RESPONSE	REMARK
1	Not in the Procurement Plan	18(a-g)			
2	Debriefing	19(e)	The unsuccessful bidders were not debriefed.	The Centre leader noted that they will do that next time.	
3	Invitation to Bid	25.2(ii)	This does not receive adequate publicity	The Centre/University depend on inviting the bidders that are well known to them.	That is one of the problems of being allowed to use the institution's guideline. However, the Centre is advised that these must be published on the school website and placed on the Center's notice board.
4	Mandatory Compliances	16(6)b	Some mandatory compliance documents were not sighted	The Centre explained that the vendors they invite usually renew their registration with the University and that these documents are usually kept by the University's Central Procurement Department.	The Centre was advised to ensure that these documents are retrieved from the central procurement depth in subsequent audits.
5	Bids after deadline	27.5			
6	Bid opening register	30(d)			
7	Collusive Practice	58.4(a)			
8	Coercion and undue influence (<i>Directly, indirectly or attempting to influence in any manner the procurement process</i>)	58.4(b & c)			
9	Contract Splitting	58.4(d)			
10	Bid Rigging	58.4(e); 58.10(a & b)			
11	Competition, transparency	24	Competition is usually not adequate due to the use of known vendors to execute the	The Centre explained that that is the University system.	The Centre is advised to always invite at least five vendors for RFQ and that these must be published on the school website and placed



			contracts.		on the Center's notice board.
12	Observers	19(b)	The presence of independent observers was not ascertained	The Centre assured that that would be taken care of going forward	
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			
18	Request for Proposal	45			
19	Bid Validity Period	29	No bid validity period	The Centre noted that as an oversight that would not occur again.	
20	Procurement Planning Committee	21			
21	Tenders Board	22			



APPENDIX IV PROCUREMENT PLAN



PROCUREMENT PLAN – WORKS

Procurement of plan Works																								
Country		Nigeria.																						
Name of Institution:		Ahmadu Bello University, Zaria.																						
Project/Programme:		ACENTDFB																						
Loan #:		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	Procurement Method	Estimated Amount in US \$ & # Equivalent	Pre-or Post Qualification	Prior or Post Review	Plan vs. Actual	Prep & Submission by Ex Agency	No-objection Date	On-line UNDB Gateway Nat Press	Bid Invitation Date	Bid Closing-Opening	Submission Bid Eval Rpt	No-objection Date	Plan vs. Actual	Contract Amount in US\$ '000	Date Contract Award	Date Contract Advert	Date Contract Signature	Mobilization Advance Payment	Substantial Completion	Final Acceptance	Final Cost	
Norm Duration of Proc Steps					If Prequalification		Plan	4 - 7 wks	1 - 1.5 wks	1.5 - 2 wks	1.5 - 2 wks	6 to	12 wks	1.5 - 3 wks	Plan		1 wk		1.5-3 wks					
					add 7-13 wks		Actual								Actual									
List of Contracts																								
Construction of car park for the Centre	ACE/2024/W/00	Lot 1	Solicitation	\$60,150.00	Post Qualification	Post Review	Plan			NA	12/01/2024	26/01/2024	26/01/2024	NA	Plan	\$60,150.00	9/02/2024	12/01/2024	12/02/2024	14/02/2024	NIL	28/02/2024	\$60,150.00	
							Actual						Actual											
Construction of student' hotspots/shades	ACE/2024/W/00	Lot2	Solicitation	\$1,650.00	Post Qualification	Post Review	Actual			NA	12/01/2024	26/01/2024	26/01/2024	NA	Actual	1650.00	9/02/2024	12/01/2024	12/02/2024	14/02/2024	NIL	28/02/2024	\$1,650.00	
Total Cost in US Dollars				\$61,180.00											\$61,180.00							\$61,180.00		



PROCUREMENT PLAN – CONSULTANCY

Country/Organisation:	Nigeria:Ahmadu Bello	For Contracts under projects approved before the May 2002 Guidelines																													
Project/Programme:	ACENTDFB	If Post-Review, No-objection Dates are not needed				Request for EOI (where required)		Short List			Consultant Proposals		Proposal Evaluation and Negotiation for Projects after May 2002						Draft Contract		Contract Finalization				Contract Implementation						
Loan #:		Contract Type	Estimated Amount in US\$	Prior Post Review	Plan vs. Actual	Prep & Submission by Ex Agent	No-objection	Centre's web and notice board	Lead-time before shortlist	Submission Date	No-objection	Plan vs. Actual	Invitation Date	Submission n/ Opening	Submission Evaluation Report (T)	No-objection Evaluation	Opening Financial Proposals	Preparation Eval	Negotiations (N)	Plan vs. Actual	Submission Date	No-objection Date	Contract Amount in US\$ '000	Contract Award	Date Contract Advert	Contract Signature	Plan vs. Actual	Mobilization Advance	Draft Report	Final Report	Final Cost
Norm Duration of Proc Steps						3 - 6 wks	1 - 2 wks	1 - 1.5 wks	2 wks			1 - 2 wks	4 to	12 wks	2 - 3 wks	0.5 - 2 wks	2 wks	1 - 2 wks	2 wks		1 - 2 wks	1 - 2 wks		1 wk		1 - 3 wks					
List of Contracts																															
Engagement of Assistant Manager	Solicitation	time based	14,100.00	NA		3/01/24-10/01/24	NA	17/01/24-24/01/24	24/01/2024	31/01/2024	NA	7/02/2024	14/02/2024	21/02/2024	23/02/2024	2/03/2024	9/03/2024	16/03/2024		18/03/2024	21/03/2024	14,100.00	28/03/2024	7/02/2024	29/03/2024		31/03/2024	2/04/2024	2/04/2024	14,100.00	
Sectorial advisory and international scientific advisory board annual meetings	Solicitation	time based	9,600.00	NA		3/01/24-10/01/24	NA	17/01/24-24/01/24	24/01/2024	31/01/2024	NA	7/02/2024	14/02/2024	21/02/2024	23/02/2024	2/03/2024	9/03/2024	16/03/2024		18/03/2024	21/03/2024	9,600.00	28/03/2024	7/02/2024	29/03/2024		31/03/2024	2/04/2024	2/04/2024	9,600.00	
Consultancy service training of the relevant agencies in forensic sensitivity	Least cost selection	time based	34,000.00	NA		1/04/24-7/04/24	NA	8/04/24-15/04/24	15/04/2024	22/04/2024	NA	24/05/2024	31/05/2024	7/06/2024	9/06/2024	16/06/2024	23/06/2024	30/06/2024		6/07/2024	13/07/2024	34,000.00	20/07/2024	1/04/2024	22/07/2024		26/07/2024	2/08/2024	7/08/2024	34,000.00	
Consultancy service training of laboratory services (bench fees)	Least cost selection	time based	28,000.00	NA		4/03/24-11/03/24	NA	10/03/24-17/03/24	13/03/2024	20/03/2024	NA	24/03/2024	31/03/2024	6/04/2024	10/4/2024	15/04/2024	20/04/2024	24/04/2024		27/04/2024	4/05/2024	4,000.00	10/05/2024	4/03/2024	12/05/2024		15/05/2024	16/05/2024	18/05/2024	4,000.00	
Consultancy service training on Equipment maintenance	Individual consultant	time based	20,000.00	NA		3/04/24-17/04/24	NA	17/04/24-24/04/24	30/04/2024	8/05/2024	NA	24/05/2024	5/06/2024	12/06/2024	15/06/2024	30/06/2024	14/07/2024	25/07/2024		27/07/2024	31/07/2024	3,000.00	3/08/2024	4/08/2024	8/08/2024		15/08/2024	30/08/2024	7/09/2024	3,000.00	
Consultancy service training of Security agents (Armed forces, Police, EFCC etc)	Quality based selection	time based	5,000.00	NA		3/04/24-17/04/24	NA	17/04/24-24/04/24	30/04/2024	8/05/2024	NA	24/05/2024	5/06/2024	12/06/2024	15/06/2024	30/06/2024	14/07/2024	25/07/2024		27/07/2024	31/07/2024	3,182.00	3/08/2024	4/08/2024	8/08/2024		15/08/2024	30/08/2024	7/09/2024	3,182.00	
Subscription to NgREN	Direct contracting	time based	80,000.00	NA		3/05/23-14/05/23	NA	14/05/24-21/05/24	30/06/2024	7/06/2024	NA	23/06/2024	4/07/2024	11/07/2024	14/07/2024	28/07/24	12/08/2024	23/08/2024		25/08/2024	29/08/2024	15,000.00	1/09/2024	3/09/2024	6/09/2024		12/09/2024	28/09/2024	5/10/2024	15,000.00	
Subscription to Elsevier services and SCOPUS (access and training)	Solicitation	time based	41,704.49	NA		3/04/23-17/04/23	NA	17/04/24-24/04/24	30/04/2024	8/05/2024	NA	24/05/2024	5/06/2024	12/06/2024	15/06/2024	30/06/2024	14/07/2024	25/07/2024		27/07/2024	31/07/2024	5,000.00	3/08/2024	5/08/2024	8/08/2024		15/08/2024	30/08/2024	7/09/2024	5,000.00	
Establishment of fully-operational digitization software.	Direct contracting	time based	1,000.00			7/06/24-21/06/24	NA	21/06/24-28/06/24	6/07/2024	13/07/2024	NA	27/07/2024	4/08/2024	11/08/2024	13/08/2024	27/08/2024	12/09/2024	18/09/2024		20/09/2024	23/09/2024	1,000.00	27/09/2024	29/09/2024	2/10/2024		9/10/2024	20/10/2024	27/10/2024	1,000.00	
Total			219,304.49																			219,304.49								#####	



APPENDIX V
PICTURES



INVERTER SOLAR BATTERIES



SECURITY DOOR LOCK



BIOBASE CAPILLARY CENTRIFUGE FOR HEMATOLOGY CELL

















APPENDIX VI
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;