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WB



NUC

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

**FINAL 2024 PROCUREMENT
AUDIT REPORT**



ACEPHAP

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

BAYERO UNIVERSITY, KANO

SUBMITTED BY

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SECTION 1 - EXECUTIVE SUMMARY

1.1 General

Cosset Consultants was appointed by the National Universities Commission as Procurement auditors to review the procurement activities of the Africa Centre of Excellence for Population Health and Safety (ACEPHAP). It is one of the 17 Second Africa Higher Education Centres of Excellence for Development Impact (Ace-Impact) Projects.

1.2 Aim

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

1.3 Methodology and Review Procedure

1.3.1 Methodology

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

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

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

1.3.2 Review Procedure

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

1.4 Contract Packages

1. Africa Centre of Excellence for Population Health and Safety (ACEPHAP) has a total contract size of ten (10) procurements in 2024. This is made up of seven (7) items of goods and two (2) works and one (1) service as shown in appendix 1 - 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 1.

Table 1

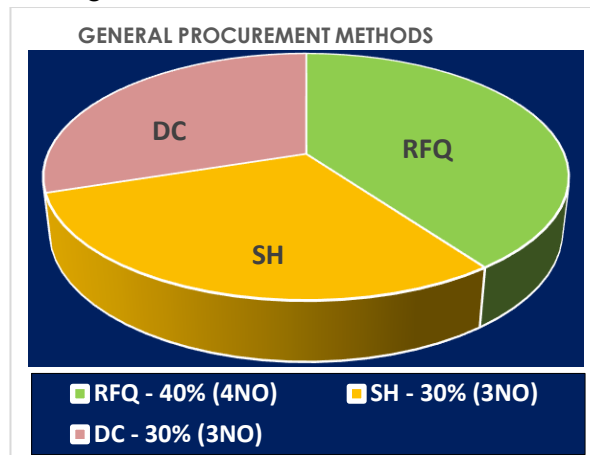
VALUES OF GENERAL PROCUREMENT METHODS AND TYPES (AMOUNT/%)						
No	METHOD			TYPE		
	Method	Total Method Procured (N)	% of Procured Method	Type	Total Type Procured (N)	% of Procured Type
1	RFQ	33,195,929.25	6.20	GOODS	39,775,371.75	7.40
2	SH	6,579,442.50	1.20	WORKS	458,511,782.37	85.70
3	DC	495,500,473.50	92.60	SERVICES	36,988,691.13	6.90
4	TOTAL	535,275,845.25	100.00%	TOTAL	535,275,845.25	100.00%

1.4.1 General Procurement Methods

The procurement methods used by the Centre were the Request For Quotation (RFQ) for four (4) procurements representing about 40% of the procured contracts. Three (3) contracts (about 30%) were procured using Shopping (SH) and Direct Contract (DC) was used three (3) times. This is about 30%. figure 1. Table 1 above shows the values of the procurement methods.



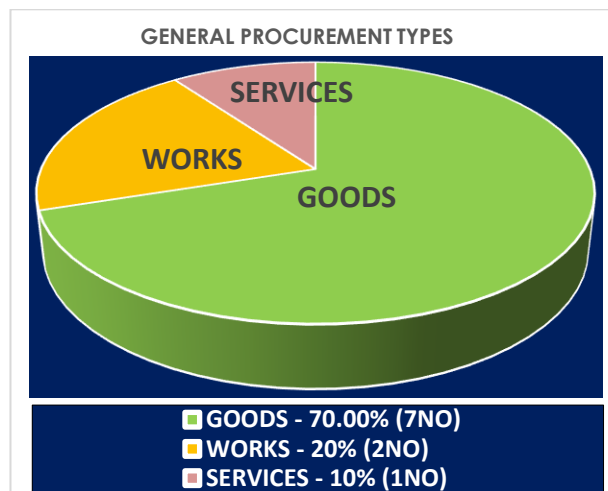
Figure 1



1.4.2 General Procurement Types

Seven (7) goods contracts were procured and this represents about seventy-eight percent (70%) of the contracts procured in 2024. Work has two (2) contract which is about 20% and service has one (1) as well, representing about 10% of the procurement as shown and illustrated with figure 2 below. Table 1 above shows the values of the procurement types.

Figure 2



1.4.3 Sample Size

There are three (3) shopping contracts and three (3) DC contracts. The DC contracts were those that the WB approved (Appendix vi) as additional works and subsisting contracts to be executed by the Contractor and the Consultant on the construction of ACEPHAP Students Hostel.



The three (3) shopping contracts were not considered in determining the sample size for this Centre due to their volume. In effect, the sample size was determined, based on seven (7) contracts. The audit sample size of three (3), is 43% of the contracts under consideration.

The selection considered the various procurement methods used as well as the procurement types. The sample is 33.33% goods, same percentage for works and services respectively. The sample methods were RFQ and DC. Tables 3 & 4

TABLE 3 – FORM 3 - SELECTION OF REVIEW SAMPLE METHODS

	CONTRACTS	RFQ	SH	DC	Total
		Post Review	Post Review	Post Review	Post Review
	Reviewed	1	0	2	3
		out of	out of	out of	out of
	Population	4	0	3	7

TABLE 4 – FORM 3 - SELECTION OF REVIEW SAMPLE TYPES

	CONTRACTS	Goods	Works	Services	Total
		Post Review	Post Review	Post Review	Post Review
	Reviewed	1	1	1	3
		out of	out of	out of	out of
	Population	4	2	1	7

Table 2

PROCURED/SAMPLE VALUES OF METHODS AND TYPES (AMOUNT/%)								
No	METHOD				TYPE			
	Method	Total Method Procured (N)	Reviewed Sample Method (N)	Review Sample (%)	Type	Total Type Procured (N)	Reviewed Sample Type (N)	Review Sample (%)
1	RFQ	33,195,929.25	6,858,177.00	1.30	GOODS	39,775,371.75	6,858,177.00	1.30
2	SH	6,579,442.50	0.00	0.00	WORKS	458,511,782.37	397,981,155.40	74.40
3	DC	495,500,473.50	434,969,846.53	81.30	SERVICES	36,988,691.13	36,988,691.13	6.90
4	TOTAL	535,275,845.25	476,862,188.18	82.60%	TOTAL	535,275,845.25	476,862,188.18	82.60%

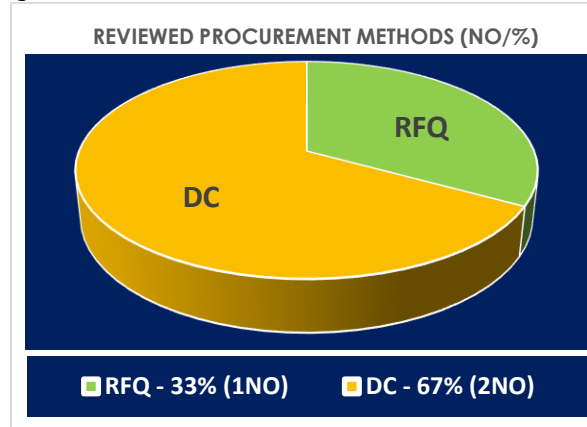
NOTE: REVIEW SAMPLES PERCENTAGES ARE THOSE OF REVIEWED CONTRACTS



1.4.3.1 Sample Method

The sample methods were DC with two (2) contracts at 67% and RFQ with one (1) contract at 33%. Figure 3. Table 2 above shows the values of the sample methods.

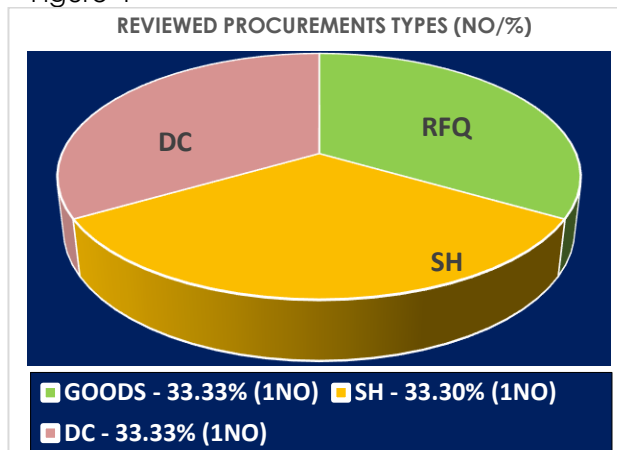
Figure 3



1.4.3.2 Sample Type

Three (3) procurement types were sampled. One (1) was goods, one (1) was work and one (1) was service. All are at 33.33% representations each, as shown on Figure 4. Table 2 above shows the values of the sample types.

Figure 4



1.5 Findings

- 1 The ACEPHAP, Bayero University, Kano used the University's procurement guideline and the Public Procurement Act (2007) as amended in the 2024 procurement activities.



- 2 For contracts that are within the NCB threshold, the Centre placed advertisements in the Blueprint Newspapers and the People's Daily Newspaper both of November 27, 2023 and in Federal Tenders Journal (FTJ) of November 27, 2023.
- 3 The items procured are in the procurement plan.
- 4 Standard Bidding Documents (SBD) were used for the reviewed procurements.
- 5 The Center made variations to the contract (in the sum of N60,530,626.97) for the Construction of Students Hostel at the Aminu Kano Teaching Hospital (AKTH). This is about 15% of the initial contract sum and it was as the result of the volatile fluctuation in prices materials and labour witnessed within the period.
- 6 An approval was also obtained from WB for additional works for the Construction of Students Hostel at the Aminu Kano Teaching Hospital (AKTH). The items include Fence/Gate House, Electrification, Mechanical, ICT/Solar Backup, Gym/Kitchen Equipment and Consultancy services. The value of the additional works was N397,981,155.40.
- 7 The Consultant's service was also extended to cover the supervision of the additional works. The value of this service was N36,989,691.13.
- 8 All the contracts have been completed.
- 9 The Centre has qualified procurement staff, most of whose primary assignment is with the University's procurement department.
- 10 Prices were checked and found to be competitive.
- 11 Filing, storage and retrieval of most procurement documents and information was seamless.
- 12 Withholding Taxes (WHT) and Value Added Taxes (VAT) were deducted and evidently remitted to the relevant tax authorities.



13 Contracts were presented and approved by the University Tenders Board and other appropriate approval authorities. The examination and evaluation of tenders were moderate.

1.6 Exit Meeting

An exit meeting was held where communications on the preliminary findings were discussed with the Centre staff. Issues of concerns were very few and these were resolved through explanations on the disputed areas. The exit meeting data table is as in the attached appendix iv.

1.7. Infractions

There were no serious infractions with ACEPHAP 2024 procurement activities. The minor infractions are as shown in the attached. Appendix iv.

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, fair and good, with percentages ranges of 0-39.99%, 40-59.99% and 60-100% respectively.

Overall, the **ACEPHAP** has a “**LOW**” risk grading and a “**GOOD**” 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	Need Improvement
3	0 – 49.99	Poor	Unsatisfactory

1.10 Audit Opinion

Based on the compliant ratings as shown in table 6; which basically was interplay of the institutional guidelines, the Public Procurement Act 2007 and



the WB general procurement principles, the ACEPHAP, Bayero University Kano's procurement activities of ACE-Impact **NEEDS IMPROVEMENT**, at seventy-one percent (71%) mark.

Table 6: Performance and Compliant Grading

S/NO	ACTIVITY	BASIS	COMPLIANCE GRADE
1	Preparation of Procurement Plan	Based on WB Guideline	Good
2	Advertisements	Based on Institutional guideline and the PPA requirements	Good
3	Procurement Method	Based on Institutional guideline and the PPA requirements.	Fair
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	Good
7	Documentations	Quality, filing, ease of retrieval and assessment	Good
8	Competition and Equal opportunity	Based on WB Guideline	Good
9	Value for money (VFM)	Based on the PPA 2007 and WB requirements	Good
10	Transparency	Based on WB Guideline	Good
11	Economy	Based on Institutional guideline and the PPA 2007 and WB requirements.	Good
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

1. For such procurements as the additional works, the Centre should subsequently obtain quotations from other bidders to help ascertain the prices that the existing contractor applied to the rates irrespective of the fact that No Objection was obtained from the WB.



2. Continuous procurement training for staff of the Centre is still very important as it will improve the qualities of deliveries at every stage of the programme and enhance the staff understanding and application of the general procurement guidelines and principles.

QS. Okoye N. Ifeanacho *FNIQS*
(Team Leader)

February 11, 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 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 CENTER FOR POPULATION HEALTH AND SAFETY (ACEPHAP), BAYERO UNIVERSITY, KANO.

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

2.3 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 2007 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 ACEPHAP of the Bayero University, Kano 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 ACEPHAP that were involved in the various stages of the procurement process/activities. The opinions and clarifications from the ACEPHAP staff are considered and addressed in the report.
2. Contract data forms are used to collect the information that were analyzed. The contents of the form include information on general contracts, procurement and contracting, costs, time, contract administration, disbursement and deliverables. The documents made available to the consultant from which the data were collected include:
 - (i) Procurement Plan
 - (ii) Institution guideline
 - (iii) Solicitation documents used before award
 - (iv) Contract files
 - (v) Payment Vouchers
 - (vi) Cash book.
3. Visits to the project site was undertaken to determine the quality of materials and labour deployed to the work by the contractor. It also helps to determine the level of supervision from the ACEPHAP procurement staff.
4. This data analyzed enabled the determination of the following critical success factors;
 - (1) Compliance with the provisions of the World Bank Procurement Guideline.
 - (2) Compliance with the provisions of the Public Procurement Act 2007 (examine the Management Control Framework in place to monitor procurement and contracting activities within ACEPHAP PIU).



- (3) Compliance with the use of standard bidding documents (examine procurement documents and contracts files issued between the stipulated periods).
- (4) Compliance with the Code of Conduct for Public Officers involved in Procurement (review the processes undertaken by personnel of the ACEPHAP who are directly involved in procurement and contracting activities).
- (5) Optimized commercial performance and value for money (review related procurement procedures, guidelines and processes and determine the level to which value for money was achieved).

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

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

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

3.2 **REVIEW SAMPLE**

During the field work, ACEPHAP presented a list of five (5) procured items. All are completed; table 6.

Three (3) procured contracts were selected for review. The selection was about 43% of the procured items and amount to about eighty-three (83) % of the value of procured contracts; table 7.

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



Table 6– ANALYSIS OF COMPLETED/UNCOMPLETED CONTRACTS

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

Table 7 – ANALYSIS OF COMPLETED/UNCOMPLETED CONTRACTS

S/NO	DESCRIPTION	PERCENTAGE
1	Completed (10No)	100%
2	Uncompleted (0No)	0%
	TOTAL	100%

Table 8 – ANALYSIS OF COMPLETED/UNCOMPLETED CONTRACTS

S/NO	DESCRIPTION	VALUE (N)	TOTAL (N)
1	Completed (10No)	535,275,845.25	535,275,845.25
2	Uncompleted (0No)	0.00	0.00
	TOTAL	535,275,845.25	535,275,845.25

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



SECTION 4- SPECIFIC CONTRACTS/PROJECTS DETAILS



4.1 AWARD OF CONTRACT FOR ADDITIONAL WORKS ON THE CONSTRUCTION OF STUDENTS HOSTEL AT AKTH

4.1.1 Introduction

The award of contract for the construction of the students' hostel at the Aminu Kano Teaching Hospital was awarded to MESSRS **Seeminai Engineering Limited** on February 6, 2023 at the sum of Four Hundred and five million, one hundred and fifteen thousand, three hundred-and ninety-three-naira, sixty-six kobo (N405,115,393.66). The contract was procured using the National Competitive Bidding process.

The country over time has witnessed instability with the prices of materials and labour due to the volatile foreign exchange market. This has made the realization of projects very difficult across the country. That notwithstanding, the ACEPHAP determined that for the students hostel to function optimally, certain structures and features need to be introduced as additional works. Some of these additional works are within the threshold that would require ACEPHAP to use NCB process to procure them. However, the Centre considered the period within which the process could be completed if the NCB was used and were of the opinion that time was seriously against them.

Through a letter to the WB dated March 31, 2024, appendix v, the Centre requested that they be allowed to use the existing contractor MESSRS Seeminai Engineering Limited as subsisting for the additional works. The WB granted the request through an email dated April 2, 2024. Appendix v. The items covered in the additional works include Fence/Gate House, Electrification, Mechanical works, ICT/Solar Backup, Gym/Kitchen Equipment. The value of the additional works was three hundred and ninety-seven million, nine hundred and eighty-one thousand, one hundred- and fifty-five-naira, forty kobo (N397,981,155.40). This award was communicated to MESSRS Seeminai Engineering Limited with a letter dated March 15, 2024. The contract sum is an equivalent of USD247,566.92 (at N1,607.57/\$) and it represents 4.59% of the Bank financing.



The project is virtually completed but the final payment has not been made.

4.1.2 Observations/ Findings

In line with DC, the following are the observations in the procurement process leading to the award of this contract.

4.1.2.1 Procurement Planning

This contract is not in the 2024 procurement plan but it is a subsisting contract.

4.1.2.2 Advertisement

Advertisement was not necessary as approval was obtained from the WB to award it to the existing contractor.

4.1.2.3 Pre/Post Qualification

Not applicable

4.1.2.4 Competition

There process was not competitive. it was handled as a subsisting contract.

4.1.2.5 Bid Opening

This was not necessary. However, the PIU accessed the submissions made and agreed before award to the contractor

4.1.2.6 Bidding Documents

Bills of quantities were used.

4.1.2.7 Evaluation of Bids/ Proposals

There was evaluation of the prices submitted by the contractor.

4.1.2.8 Award of Contract

Notification of award was made to Messrs Seeminai Engineering Limited with an award letter dated March 15, 2024. Acceptance was made on March 18, 2024.

4.1.2.9 Contract Documents

This was treated as a continuation of the contractor's contract. However, the BOQ for the additional works is an addition to the contract documents considered in the initial award/contract



4.1.2.10 Procurement Duration

The procurement process duration was 27 days from the date of obtaining WB approval to the date of signing the contract.

4.1.2.11 Contract Implementation

The implementation could be said to be a success considering the quality of the items delivered/constructed. However, the contract completion was delayed.

4.1.2.12 Payments

Four payments have been made as follows:

1. N119,394,346.62 (gross); Net- N104,317,339.59; REX 1, PV 73 of March 20, 2024 (Certificate No. 1)
2. N78,442,130.13 (gross); Net- N68,536,530.91: REX 1, PV 143 of May 5, 2024 (Certificate No. 2).
3. N78,040,662.36 (gross); Net- N70,363,639.07: REX 1, PV 228 of July 10, 2024 (Certificate No. 3).
4. N81,170,764.36 (gross); Net- N73,185,826.38: REX 1, PV 307 of September 9, 2024 (Certificate No. 4)

4.1.2.13 Physical Inspection

Physical Inspection was carried out. The work was at about 45% completion. Workmanship and the quality of materials used are commendable. Pictures were taken as shown in Appendix V

4.1.3 Recommendation

Procurement training is very important and the Centre should always avail the staff the opportunity to be trained.

4.1.4 Conclusion

The process that led to lead to the award was good. However, the ACEPHAP should try to subject such procurement to reasonable competition, approval to use the existing contractor notwithstanding.



4.2 **CONSULTANCY SERVICES FOR ADDITIONAL WORKS AT ACEPHAP STUDENTS HOSTEL AT AMINU KANO TEACHING HOSPITAL (AKTH)**

4.2.1 **Introduction**

This contract is not in the 2024 procurement plan of the center but was done as additional works for the on-going construction works at the Students Hostel.

The country over time has witnessed instability with the prices of materials and labour due to the volatile foreign exchange market. This has made the realization of projects very difficult across the country. That notwithstanding, the ACEPHAP determined that for the students hostel to function optimally, certain structures and features need to be introduced as additional works.

With the WB approval for the Centre to use the existing contractor to complete the additional works. Appendix v, the Centre engaged **Messrs. APD Associates of Plot 1, Stephen Irune Close, Off Shuaibu Mammam Lafiya Street, Off Ishaya Shekari Crescent, Wuse** as the subsisting consultants as well. The contract sum was Thirty-Six Million, Nine Hundred and Eighty-Eight Naira, Six Hundred and Ninety-One Naira, thirteen Kobo (~~₦~~36,988,691.13). This is an equivalent of USD 23,009.07 (at ₦1,607.57/\$) and it is about 0.38% of the Bank financing.

The items covered in the additional works include Fence/Gate House, Electrification, Mechanical works, ICT/Solar Backup, Gym/Kitchen Equipment.

4.2.2 **Observations/ Findings**

In line with DC, the following are the observations in the procurement process leading to the award of this contract.

4.2.2.1 **Procurement Planning**

This contract is not in the 2024 procurement plan but it is a subsisting contract.

4.2.2.2 **Advertisement**

Advertisement was not necessary as approval was obtained from the WB to award it to the existing consultant.



4.2.2.3 Pre/Post Qualification

Not applicable

4.2.2.4 Competition

There process was not competitive. it was handled as an contract.

4.2.2.5 Bid Opening

This was not necessary. However, the PIU processed the submissions made and agreed before award to the contractor

4.2.2.6 Bidding Documents

There was no bidding.

4.2.2.7 Evaluation of Bids/ Proposals

No bid was submitted, so there was no evaluation.

4.2.2.8 Award of Contract

Messrs. APD Associates with a notification of award dated March 15, 2024.

4.2.2.9 Contract Documents

This was treated as a continuation of the consultant's contract and the initial contract documents were relied on.

4.2.2.10 Procurement Duration

From the date of WB approval to the date of signing the contract was 27 days.

4.2.2.11 Contract Implementation

The implementation could be said to be a success considering the quality of the items delivered/constructed. However, the contract completion was delayed.

4.2.2.12 Payments

Four payments have been made as follows:

1. N2,948,042.04 Net by REX 1, PV 73 of March 21, 2024 (Certificate No. 1)
2. N8,079,448.40 Net; with: REX 1, PV 143 of October 9, 2024 (Certificate No. 2).



4.2.2.13 Physical Inspection

Physical Inspection was carried out. The work was at about 45% completion. Workmanship and the quality of materials used are commendable. Pictures were taken as shown in Appendix V

4.2.3 Recommendation

Procurement training is very important and the Centre should always avail the staff the opportunity to be trained.

4.2.4 Conclusion

The process that led to lead to the award was good. However, the ACEPHAP should try to subject such procurement to reasonable competition, approval to use the existing contractor notwithstanding.



4.3. PURCHASE OF FURNITURES FOR THE PHD CLASS/SEMINAR ROOM IN THE DEPARTMENT OF COMMUNITY MEDICINE.

4.3.1 Introduction

This contract is in the 2024 procurement plan. ACEPHAP sent RFQ to three (3) bidders. The dates of these request were not sighted. The award was made to twice to **MESSRS. ABHIL COMMUNICATIONS of No.10, Beruit Road, Opposite 3c Hub, Kano**. The first award dated March 28, 2024 was in the sum of N6,347,575.00. The second award which was as a result of fluctuations in prices of labour and materials was in the sum of N6,858,177.00 and issued on July 9, 2024. This is about USD 4,449.17 at N1,541.45/\$. It was about 0.07% of the Bank Financing.

Other bidders are Messrs. O'Neal Computers Limited with bid price of N6,945,575.00 and Messrs. Bytech Computers who submitted N7,017,600.00.

4.3.2 Observations/ Findings

The review showed the following observation regarding the RFQ procurement process;

4.3.2.1 Procurement Planning

This contract is in the ACE-PHAP 2024 procurement plan.

4.3.2.2 Advertisement

The value is not within the threshold for advertisement National Newspapers and the Federal Tenders, Journal but merit on the Centre's notice board or the website.

4.3.2.3 Pre/Post Qualification

Pre-Qualification exercise does not apply to this procurement.

4.3.2.4 Competition

The process was competition.

4.3.2.5 Bid Opening

The bid opening sheet was not sighted.

4.3.2.6 Bidding Documents

Standard bidding document was not used.

4.3.2.7 Evaluation of Bids/ Proposals

The bid evaluation report was not sighted.

4.3.2.8 Award of Contract



The contract was awarded to Messrs. Abhil Communications. This bidder offered the lowest amount even after review.

4.3.2.9 Contract Documents

The quotation and award letter constitute the contract documents.

4.3.2.10 Procurement Duration

The procurement duration was not finalised because of insufficient data.

4.3.2.11 Contract Implementation

The contract implementation was fair.

4.3.2.12 Payments

Payment of the net amount of N6,183,523.78 was made through Voucher Number: VOI/REX1/PV270 of August 21, 2024. All relevant taxes were seen to have been deducted and remitted to the appropriate receiving authorities.

4.3.2.13 Physical Inspection

The audit team made physical inspection of the materials procured. Some pictures were taken and are shown in the attached appendix vi.

4.3.3 Recommendation

1. There are some apparent lapses with the storage and retrieval of the procurement documents regarding this contract. The Centre stated that the letters of invitation to bid were not assessable.
2. Agreements should always be seen to have been executed irrespective of the value of the contract.
3. Ensure that all mandatory compliance documents are presented by the bidders before their bids proceed for evaluations.
4. Always provide the letters of bid invitations and submissions. This would help determine the contents of the solicitation.

4.3.4.1 Conclusion

Procurement training should be a regular exercise because it enables dynamic approach that enhances seamless public procurement process and management.



APPENDIX I
LIST OF PROCURED ITEMS AT ACEPHAP

BAYERO UNIVERSITY KANO – ACEPHAP

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
		BUK-ACEPHAP								
		GOODS								
1	BUK/VC/PU/24/G/232	UPGRADE OF SOLAR POWER SYSTEM FOR COLLEGE OF HEALTH SCIENCES LIBRARY	MESSRS. DUX-FORTIS TECHNOLOGY LIMITED	6,366,150.00	NOVEMBER 5. 24	GOODS	RFQ	RFQ		COMPLETED
2	BUK/VC/PU/24/G/225	SUPPLY OF OFFICE EQUIPMENT FOR COHEART TRAINING UNIT	MESSRS. HAMDALA GLOBAL ELECTRONICS AND FURNITURE	3,741,806.25	NOVEMBER 25. 24	GOODS	SH	RFQ		COMPLETED
3	BUK/VC/PU/24/G/226	PROVISION OF SOLAR BACKUP FOR COHEART TRAINING UNIT	MESSRS. DABOTECH ENERGY SOLUTIONS NIG. LTD.	2,985,442.50	NOVEMBER 25. 24	GOODS	SH	RFQ		COMPLETED
4	BUK/VC/PU/24/G/222	SUPPLY OF FUNITURE FOR COHEART TRAINING UNIT	MESRS. AHMAD MUHAMMAD	3,594,000.00	NOVEMBER 25. 24	GOODS	SH	RFQ		COMPLETED
5	BUK/VC/PU/24/G/230	SUPPLY OF ELISA KITS TO COMPLETE THE FEBRILE ILLNESS PROJECT	MESSRS. ADVANCED MEDICAL SCIENTIFIC INTERNATIONAL MEDICAL & GENOMIC RESEARCH SUPPLIES	9,971,808.00	NOVEMBER 26. 24	GOODS	RFQ	RFQ		COMPLETED



6	BUK/VC/PU/24/G/121	SUPPLY OF FUNITURES/TEACHING AIDS FOR PH.D CLASS/SEMINAR ROOM IN THE DEPARTMENT OF COMMUNITY MEDICINE	MESSRS. ABHIL COMMUNICATIONS	6,858,177.00	JULY 9. 24	GOODS	RFQ	RFQ	REVIEWED	COMPLETED
7	BUK/VC/PU/24/G/205	SUPPLY OF SIMULATION EQUIPMENT AND CONSUMABLES FOR THE SIMULATION LABORATORY AT THE ACEPHAP	MESSRS. SARIVA HEALTHCARE SPECIALITIES LIMITED	9,999,794.25	OCTOBER 10 24	GOODS	RFQ	RFQ		COMPLETED
WORKS										
8	BUK/VC/PU/24/W/018	ADDITIONAL WORKS ON THE CONSTRUCTION OF ACEPHAP STUDENTS HOSTEL	MESSRS. SEEMINAI ENGINEERING LIMITED	397,981,155.40	MARCH 15. 24	WORKS	DC	NCB	REVIEWED	COMPLETED
9	BUK/VC/PU/24/W/018	VARIATIONS/FLUCTUATIONS ON THE CONSTRUCTION OF ACEPHAP STUDENTS HOSTEL	MESSRS. SEEMINAI ENGINEERING LIMITED	60,530,626.97	Continuation of initial contract	WORKS	DC	NCB		COMPLETED
SERVICES										
10	BUK/VC/PU/24/S/005	CONSULTANCY SERVICES FOR ADDITIONAL WORKS AT ACEPHAP STUDENTS HOSTEL AT AMINU KANO TEACHING HOSPITAL (AKTH)	MESSRS. APD ASSOCIATES	36,988,691.13	MARCH 15. 24	SERVICES	DC	QCBS	REVIEWED	COMPLETED
TOTAL				535,275,845.25					43% SAMPLE REVIEWED	



APPENDIX II
CHECKLIST AND PROCUREMENT DURATION FORMS



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

BAYERO UNIVERSITY KANO

WORKS

CHECK LIST

1. AWARD OF CONTRACT FOR ADDITIONAL WORKS ON THE CONSTRUCTION OF STUDENTS HOSTEL AT AKTH.

LOAN/CREDIT NO.6510-NG	REVIEW DATE: JANUARY 16, 2025			
CONTRACT DATA				
Contract Name: Award of contract for additional works on the Construction of Students Hostel at AKTH Number: BUK/VC/PU/24/W/018	Type of Contract: Lump Sum			Contract Amount: N
	Goods ()	Works (X)	Services ()	397,981,155.40
Contractor's Name & Address: Messrs. Seeminai Engineering Ltd, No. 32 Lingu Crescent, off Aminu Kano Crescent, Wuse II, Abuja.	Notification of Award & Date			March 15, 2024
	Acceptance Letter & Date			March 18, 2024
No. of Bids Received: One (1)	Start date of Contract Performance			March 19, 2024
	Date of Contract Agreement:			March 19, 2024
Location of Goods, Works or Service.	Bayero University, Kano			
TOPIC	COMMENTS & FINDINGS:			
PRFOCUREMENT AND CONTRCTING				
Contract Package (Items & Quantity)	- BUK/VC/PU/24/W/029 - Award of contract for additional works on the Construction of Students Hostel at AKTH. -1 item.			
Contract Type {Goods, Works (S&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	247,566.92			
Exchange Rate/Date	USD 1,607.57 (March 15, 2024).			
Price of Lowest Evaluated Bidder (N)	397,981,155.40			
Contract Value at Award (N)	397,981,155.40			
Contingencies in PAD	Not Applicable			



Final Contract Price (N)	397,981,155.40			
TIME (DATE)				
General Procurement Notice (GPN)	Not Applicable.			
Request for Proposal (RFP)	Not Applicable			
Invitation for Prequalification	Not Applicable			
Invitation for Bids/Quotation	No invitation was issued. The existing contractor was issued the contract as a continuation.			
Submission of Bids	Not used. The award was made to the main contractor who was still on site			
Contract Award Signature	March 15, 2024			
Start date of Contract Performance	March 19, 2024 - Subsisting with the construction of the Students Hostel Building			
Completion Period offered by the Contractor.	16 weeks			
Date of Contract Completion	September 17, 2024			
CONTRACT ADMINISTRATION:				
Changes to Contract	Description	Date	Price Impact	
	None	Not Applicable	Not Applicable	
Final Payment	Description	Date of Invoice	Date of Payment	
	Award of contract for additional works on the Construction of Students Hostel at AKTH.	Not due	Not Due	
Total Payment	N 357,047,903.47 (Total contract sum = N397,981,155.40 (gross))			
DISBURSEMENT				
Disbursement Method (Direct, SOE, Special Account)	Direct			
Percentage of Bank Financing (%)	4.95%			
Disbursements: Amount & Date:	<ol style="list-style-type: none"> N119,394,346.62 (gross); Net- N104,317,339.59; REX 1, PV 73 of March 20, 2024 (Certificate No. 1) N78,442,130.13 (gross); Net- N68,536,530.91: REX 1, PV 143 of May 5, 2024 (Certificate No. 2) N78,040,662.36 (gross); Net- N70,363,639.07: REX 1, PV 228 of July 10, 2024 (Certificate No. 3) N81,170,764.36 (gross); Net- N73,185,826.38: REX 1, PV 307 of September 9, 2024 (Certificate No. 4) 			
DELIVERABLES:				
Contract Package	Reference/Description	Quantity/% Completed	Date Delivered/Completed	Remarks (Note any Discrepancies from Contract)
BUK/VC/PU/24/W/018	Award of contract for additional works on the Construction of Students Hostel at AKTH.	100%	September 17, 2024	None

**AFRICA CENTRE OF EXCELLENCE FOR POPULATION HEALTH AND SAFETY (ACEPHAP)****BAYERO UNIVERSITY KANO****WORKS****PROCUREMENT DURATION FORM****Contract No:** BUK/VC/PU/24/G/047**Contract Name:** AWARD OF CONTRACT FOR ADDITIONAL WORKS ON THE CONSTRUCTION OF RITEH AT CDA**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	February 20, 2024	0	0
9	Invitation/Request for Bids issued	Not Used - continuation of work with the existing contractor	0	0
10	Submission of bids	Not Used - continuation of work with the existing contractor	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	March 15, 2024	23	23
15	Contract Signed	March 19, 2024	4	4
	TOTAL DAYS		DAYS	27 DAYS

**AFRICA CENTRE OF EXCELLENCE FOR POPULATION HEALTH AND SAFETY (ACEPHAP)****BAYERO UNIVERSITY KANO****CHECK LIST****SERVICES-CONSULTANCY**

2. CONSULTANCY SERVICES FOR ADDITIONAL WORKS AT ACEPHAP STUDENTS HOSTEL AT AMINU KANO TEACHING HOSPITAL (AKTH)

LOAN/CREDIT NO.6510-NG	REVIEW DATE: January 16, 2025			
CONTRACT DATA				
Contract Name: Consultancy services for additional works at ACEPHAP students' hostel at Aminu Kano Teaching Hospital (AKTH) Contract Number: BUK/VC/PU/24/S/005	Type of Contract: Lump Sum			Contract Amount: ₦
	Goods ()	Work ()	Services (X)	36,988,691.13
Contractor's Name: Messrs. APD Associates Contractor's Address: Plot 1, Stephen Irune Close, Off Shuaibu Mammam Lafiya Street, Off Ishaya Shekari Crescent, Wuse II, Abuja.	Notification of Award & Date			March 15, 2024
	Acceptance Letter & Date			March 18, 2024
No. Of Bids Received: Not sighted	Start Date of Contract Performance:			March 21, 2024
	Date of Contract Agreement:			March 19, 2024
Location of Goods, Works or Service:	Bayero University Kano			
TOPIC	COMMENTS & FINDINGS:			
PRFOCUREMENT AND CONTRCTING				
Contract Package (Items & Quantity)	Item: Consultancy services for additional works at ACEPHAP students' hostel at Aminu Kano Teaching Hospital (AKTH) - Quantity: 1			
Contract Type {Goods, Works (S&L) Services}	Services			
Procurement Method (ICB, LIB, NCB, SHOPPING, QCBS, CQS, SS)	SS			
Expression of interest -EOI (Yes/No)	Not Used			
Request for Proposal (RFP) (Yes/No)	Not Used			
Single Stage/Two Stage	Single Stage			
Domestic Preference (Yes/No)	No			
Bank Review (PRIOR, POST, SOL)	Prior			



COSTS			
USD Equivalent	\$23,009.07		
Exchange Rate/Date	USD 1607.57 (As at March 15, 2024).		
Price of Lowest Evaluated Bidder (₦)	Not sighted		
Contract Value at Award (₦)	36,988,691.13		
Contingencies in PAD	N/A		
Final Contract Price (₦)	36,988,691.13		
TIME (DATE)			
General Procurement Notice (GPN)	Not sighted		
Expression of Interest	Not Used		
Request for Proposal (RFP)	Not Sighted		
Invitation for Prequalification	Not Applicable		
Invitation for Bids	Not Applicable		
Submission of Bids/Quotation	Not Applicable		
Contract Award Signature	March 15, 2024		
Start Date of Contract Performance	March 21, 2024		
Completion Period offered by the Contractor.	Not stated		
Date of Contract completion	September 17, 2024		
CONTRACT ADMINISTRATION:			
Changes to Contract	Description	Date	Price Impact
	None	Not Applicable	Not Applicable
Final Payment	Description	Date of Invoice	Date of Payment
	Being Cert 02 consultancy services for additional works at ACEPHAP students Hostel at Aminu Kano Teaching Hospital	September 17, 2024	October 9, 2024
Total Payment	N36,988,691.13 (Gross)		
DISBURSEMENT			
Disbursement Method (Direct, SOE, Special Account)	Direct		
Percentage of Bank Financing (%)	0.38%		
Disbursements: Amount & Date	N22,948,042.04 Net – Being Cert 01 consultancy services for additional works at ACEPHAP students Hostel at Aminu Kano Teaching Hospital – PV NO. VOI/REX/1/PV82/ of March 21, 2024.		
	N8,079,448.40 Net - Being Cert 02 consultancy services for		



	additional works at ACEPHAP students Hostel at Aminu Kano Teaching Hospital - PV NO. VOI/REX/1/PV354/ of October 9, 2024.			
DELIVERABLES:				
Contract Package	Reference/Description	Quantity/% Completed	Date Delivered/Completed	Remarks (Note any Discrepancies from Contract)
BUK/VC/PU/24/S/005	Consultancy services for additional works at ACEPHAP students' hostel at Aminu Kano Teaching Hospital (AKTH)	100%	September 17, 2024	None



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

GOODS

3. PURCHASE OF FURNITURE AND TEACHING MATERIALS FOR PH.D CLASS/SEMINAR ROOM IN THE DEPARTMENT OF COMMUNITY MEDICINE

LOAN/CREDIT NO.6510-NG	REVIEW DATE: JANUARY 16, 2025		
CONTRACT DATA			
Contract Name: Purchase of furniture and teaching materials for Ph.D. class/seminar room in the department of community medicine Contract Number: BUK/VC/PU/24/G/121	Type of Contract: Lump Sum		Contract Amount: N
	Goods (X)	Work ()	Services ()
			6,858,177.00
Contractor's Name: Messrs. Abhil Communications. Contractor's Address: No.10, Beruit Road, Opposite 3c Hub, Kano.	Notification of Award & Date		July 9, 2024
	Acceptance Letter & Date		Not sighted
No. of Bids Received: Three (3)	Start Date of Contract Performance:		Not sighted
	Date of Contract Agreement:		Not sighted
Location of Goods, Works or Service:	ACEPHAP, Bayero University, Kano.		
TOPIC	COMMENTS & FINDINGS:		
PRFOCUREMENT AND CONTRCTING			
Contract Package (Items & Quantity)	Contract package: BUK/VC/PU/24/G/121 - Purchase of furniture and teaching materials for Ph.D. class/seminar room in the department of community medicine 1. White board – 1nr. 2. Projector with screen – 1nr. 3. Office chairs – 10nr. 4. Class chairs – 30nr 5. Air conditioning units (2Hp) – 2nr.		
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	USD 4,449.17				
Exchange Rate/Date	1,541.45 (As at July 9, 2024)				
Price of Lowest Evaluated Bidder (N)	6,858,177.00				
Contract Value at Award (N)	6,858,177.00				
Contingencies in PAD	None				
Final Contract Price (N)	6,858,177.00				
TIME (DATE)					
General Procurement Notice (GPN)	Not Applicable				
Request for Proposal (RFP)	Not applicable				
Invitation for Prequalification	Not applicable				
Invitation for Bids/Quotation	Not sighted				
Submission of Bids/Quotation	Not sighted				
Contract Award Signature	July 9, 2024				
Start Date of Contract Performance	Not sighted				
Completion Period Offered by the Contractor	Not sighted				
Date of Contract Completion	July 31, 2024				
CONTRACT ADMINISTRATION:					
Changes to Contract	Description	Date	Price Impact		
Final Payment	Description	Date of Invoice	Date of Payment		
	Purchase of furniture and teaching materials for Ph.D. class/seminar room in the department of community medicine	July 31, 2024	August 21, 2024		
Total Payment (N)	6,183,523.78 (net)				
DISBURSEMENT					
Disbursement Method (Direct, SOE, Special Account)	Direct				
Percentage of Bank Financing (%)	0.07%				
Disbursements: Amount & Date	N6,183,523.78 – Voucher No: REX1PV270 of August 21, 2024.				
DELIVERABLES:					
Contract Package	Reference/Description	Quantity/% Completed	Date Delivered/Completed	Remarks (Note any Discrepancies from Contract)	
	BUK/VC/PU/24/G/121	Purchase of	100%	July 31, 2024	None



	furniture and teaching materials for Ph.D. class/seminar room in the department of community medicine			
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AFRICA CENTRE OF EXCELLENCE FOR POPULATION HEALTH AND POLICY (ACEPHAP)
PROCUREMENT DURATION FORM
GOODS

Contract No: BUK/VC/PU/24/G/121

Contract Name: PURCHASE OF FURNITURE AND TEACHING MATERIALS FOR PH.D. CLASS/SEMINAR ROOM IN THE DEPARTMENT OF COMMUNITY MEDICINE

Date General Procurement Notice (GPN): Not Applicable

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	Not sighted	0	0
10	Submission of bids	Not sighted	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	July 9, 2024	0	0
15	Contract Signed	Not sighted	0	0
	TOTAL DAYS		DAYS	0 DAYS



APPENDIX III
EXIT MEETING SHEET



ACEPHAP AMINU KANO TEACHING HOSPITAL - BAYERO UNIVERSITY KANO

ISSUES AT EXIT MEETING – WITH CENTRE RESPONSES

S/NO	ISSUES RECORDED/CLAUSES	CLAUSE	NATURE OF INFRACTION	CENTRE RESPONSE	REMARK
OFFENCES – CLAUSE 58 OF THE PPA 2007 AS AMENDED					
1	Not in the Procurement Plan	18(a-g)			
2	Debriefing	19(e)	The unsuccessful bidders were not debriefed.	The Centre noted it as an oversight	Centre was admonished for such oversight.
3	Invitation to Bid	25.2(ii)			
4	Bids after deadline	27.5			
5	Bid opening register	30(d)	Bid opening register were not kept for some of the contracts	The Centre claimed that it was prepared. Efforts to produce it was not successful	Centre was advice to always ensure that necessary documents are retrieved on time for audit purposes.
6	Collusive Practice	58.4(a)			
7	Corruption, Fraudulent/ improper Practice,	58.4(b)			
8	Coercion, Obstructive practice and undue influence	58.4(c)			
9	Contract Splitting	58.4(d)			
10	Bid Rigging	58.4(e); 58.10(a & b)			
11	Competition, transparency	24			
12	Observers	19(b)			
13	Inappropriate Procurement Method/Process				
14	Requested	54.4(h)			



	Document not provided				
15	Non-remittance of TAX	58.12			
16	Direct Procurement	42			
17	Expression of Interest	44			
18	Request for Quotation	41			
19	Request for Proposal	45			
20	Bid Validity Period	29			
21	Procurement Planning Committee	21			



APPENDIX IV PROCUREMENT PLAN



PROCUREMENT PLAN – GOODS

Institution/Country		Bayero University Kano, Nigeria																				
Program:																						
Date:																						
Applicable Period:		January - December 2024																				
Project ID:																						
Implementing Agency		ACEPHAP																				
		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	Estimated Amount in US \$	Procurement Method	Pre-or Post Qualification	Prior or Post Review	Plan vs. Actual	Prep & Submission by Ex Agency	No-objection Date	On-line UNDB Gateway Nat Press	Bid Invitation Date	Bid Closing-Opening	Submission Bid Eval Rpt	No-objection Date	Plan vs. Actual	Contract Amount in US\$	Date Contract Award	Date Contract Advert	Date Contract Signature	Opening of Let of Credit	Arrival of Goods	Inspection Final Acceptance
Norm Duration of Proc Steps					If Prequalification		Plan	4 - 7 wks	1 - 1.5 wks	1.5 - 2 wks	2 - 4wks		1 - 3 wks	1 - 1.5 wks	Plan		1 wk		1.5-3 wks			
					add 7-13 wks		Actual								Actual							
List of Contracts																						
Procurement of software for computer lab (STATA, SPSS, N-vivo, Madonna, TreeAge	1	-	5,200.00	RFQ	NA	Post Review	Plan		NA	12- March-24	12- March-24	26- March-24	2- April-24	NA	Plan	5,200.00	9- April-24		16- April-24		7- May-24	14- May-24
							Actual								Actual							
Upgrade of Skill Acquisition/Demonstration Laboratory at Nursing Department	2	1	391,778.00	NCB	Pre	Post Review	Plan		NA	18- March-24	18- March-24	29- April-24	20-May-24	NA	Plan	391,778.00	3-Jun-24		17- Jun-24		30- Sep-24	7- Oct-24
							Actual								Actual							
Procurement of Equipment for the Establishment of Anthropometric laboratory	3	2	50,000.00	NCB	Post	Post Review	Plan		NA	18- March-24	18- March-24	15- April-24	22-April-24	NA	Plan	50,000.00	29- April-24		6- May-24		19- Aug-24	26- Aug-24
							Actual								Actual							
Procurement of Equipment for Creation of C-Code Studio	4	3	57,000.00	NCB	Post	Post Review	Plan		NA	18- March-24	18- March-24	15- April-24	22-April-24	NA	Plan	57,000.00	29- April-24		6- May-24		19- Aug-24	26- Aug-24
							Actual								Actual							
Total Cost			503,978.00													503,978.00						

Fill gray cells only!



PROCUREMENT PLAN – WORKS

Institution/Country		Bayero University Kano, Nigeria.																							
Program:																									
Date:																									
Applicable Period:		January - December 2024																							
Project ID:																									
Implementing Agency:ACEPHAP		ACEPHAP																							
		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 \$	Pre-or Post Qualification	Prior or Post Review	Plan vs. Actual	Prep & Submission by Ex Agency	No-objection Date	On-line UNDB Gateway Nat Press	Bid Invitation Date	Bid Closing-Opening	Submission Bid Eval Rpt	No-objection Date	Plan vs. Actual	Contract Amount in US\$	Date Contract Award	Date Contract Advert	Date Contract Signature	Mobilization Advance Payment	Substantial Completion	Final Acceptance	Final Cost	
Norm Duration of Proc Steps						If Prequalification add 7-13 wks		Plan Actual	4 - 7 wks	1 - 1.5 wks	1.5 - 2 wks	1.5 - 2 wks	6 to	12 wks	1.5 - 3 wks	Plan Actual		1 wk		1-3 wks					
List of Contracts																									
Completion of ACEPHAP Students Hostel			BOQ	Direct Procurement	250,000.00	NA	Post Review	Plan Actual		26-Feb-24	N/A	N/A	N/A	N/A	N/A	Plan Actual	250,000.00	7-Mar-24		14-Mar-24	75,000.00	6-Jun-24	20-Jun-24		
								Plan Actual								Plan Actual									
								Plan Actual								Plan Actual									
								Plan Actual								Plan Actual									
Total Cost					250,000.00			Plan 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																									

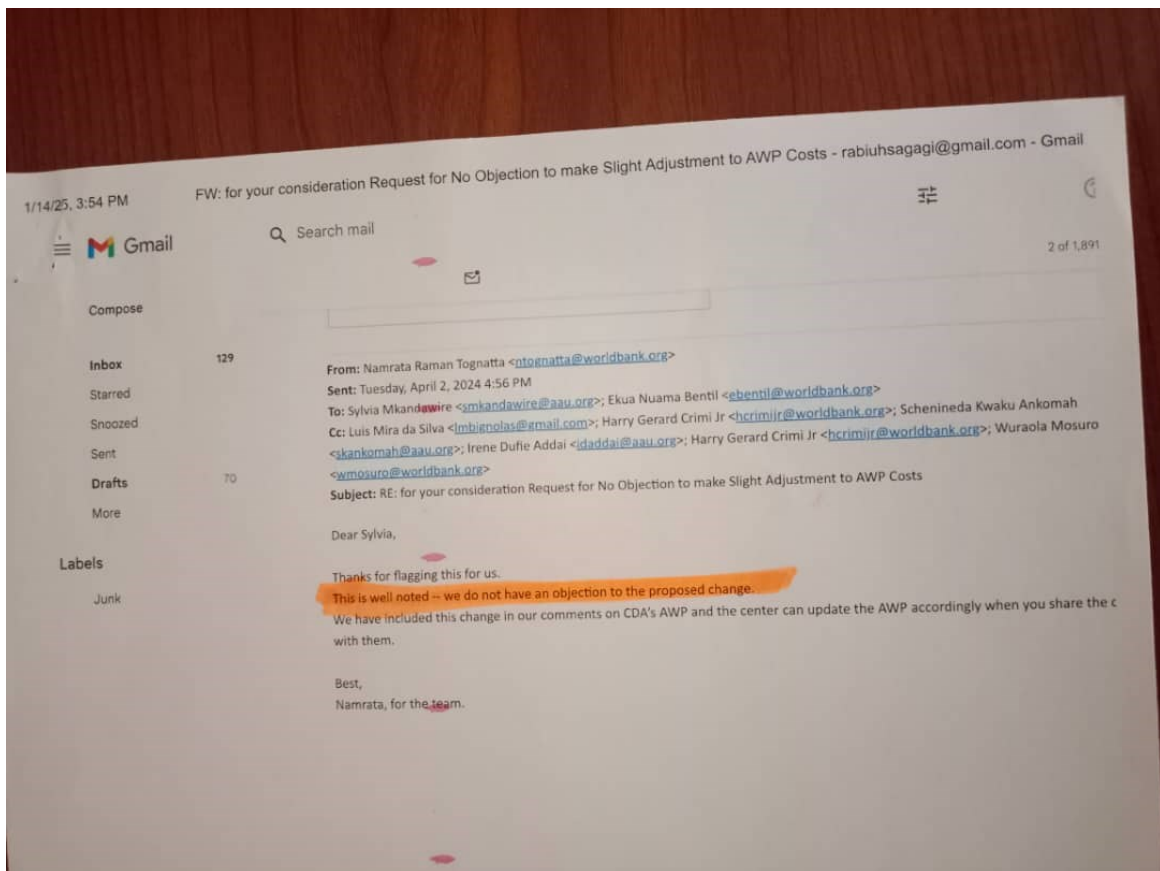
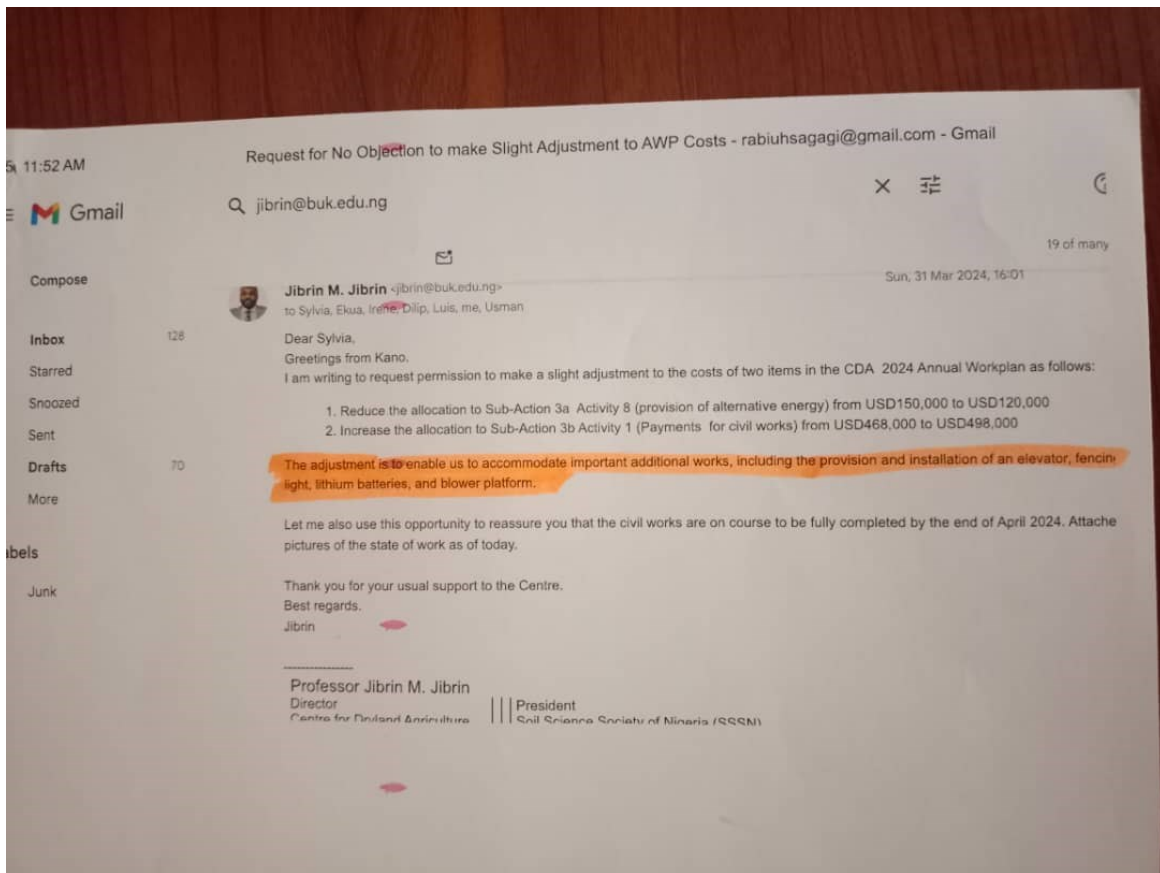


PROCUREMENT PLAN – CONSULTANCY

Institution/Country: Bayero university Kano, Nigeria Programme: Date: Applicable Period: January - December 2023 Project ID: Credit Number: Implementing Agency: ACEPHAP																																
IDA Credit No.	Contract Type	Estimated Amount in US\$	Prime/Post Review	Preparation Request for Proposals		Request for EOI (where required)		Short List		Consultant Proposals		Proposal Evaluation and Negotiation for Projects after May 2002 Technical (T) & Financial (F) and Negotiations (N)						Draft Contract		Contract Finalization				Contract Implementation				Remarks				
				Plan vs. Actual	No-objection Date	On-line UNDB Gateway Not Press	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)	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 Payment	Draft Report		Final Report	Final Cost		
				Plan	3-6 wks	1-2 wks	1-1.5 wks	2 wks		1-2 wks	Plan	4 to	12 wks	2-3 wks	0.5-2 wks	2 wks	1-2 wks	2 wks	Plan	1-2 wks	1-2 wks		1 wk			1-3 wks	Plan					
Component 1 (Institutional Development)																																
				Plan						Plan																						
				Actual						Actual																						



APPENDIX V
APPROVAL TO USE EXISTING CONTRACTORS





APPENDIX VI PICTURES







LAUNDRY ROOM



STUDENT HOSTEL ROOM



GYM AND FITNESS ROOM















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;