



**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 FOOD
TECHNOLOGY AND RESEARCH
(CEFTER)**

BENUE STATE UNIVERSITY, MAKURDI

SUBMITTED BY

COSSET CONSULTANTS

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

TEL:+234(0)8033116002; +234(0)8123205980

EMAIL: [COSSETCONSULTANTS@GMAIL.COM](mailto:cossetconsultants@gmail.com).

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CONTENT

S/NO	DESCRIPTION	PAGE NO.
1	TITLE PAGE	
2	TABLE OF CONTENTS	1
3	ABBREVIATIONS	3
4	SECTION 1 - EXECUTIVE SUMMARY <ul style="list-style-type: none"> - General - Aim - Methodology and Review Procedure - Contract Packages - Findings - Exit Meeting - Infractions - General Procurement Process and Activities performance - Rating and Classification - Audit Opinion - Recommendation 	 5 5 5 6 8 9 10 10 10 10 11
5	SECTION 2 - INTRODUCTION <ul style="list-style-type: none"> - Background - ACENPEE, ABU - NUC - WB Guideline - PPA, 2007 - Procurement Audit of ACE-IMPACT - Engagement of Cosset Consultants - Objectives of Procurement Process Audit - Methodology 	 14 14 15 16 16 17 17 17 17
6	SECTION 3 - SCOPE AND REVIEW SAMPLE <ul style="list-style-type: none"> - Audit Scope - Review Sample 	 21 21
7	SECTION 4 - SPECIFIC CONTRACTS <ul style="list-style-type: none"> - Supply of computer gadgets and software for Economic department 	 24



8	SECTION 5 - APPENDICES <ul style="list-style-type: none">- Appendix i – List of 2023 Procured contracts- Appendix ii – Checklists & Procurement Duration- Appendix iii – Exit Meeting Sheet- Appendix iv – Procurement Plan- Appendix v – Pictures- Appendix vi – Terms of Reference	28 30 35 38 42 50

**ABBREVIATIONS AND ACRONYMSS**

ACE	Africa Centre of Excellence.
ACE - IMPACT	Africa Centre of Excellence for Development Impact.
BSU	Benue State University
CEFTER	Centre of Excellence for Food Technology and Research.
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.
LCS	Least Cost Selection.
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 Ban



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 Food Technology and Research (ACE-CEFTER). 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 CEFTER was carried out with the use of checklists. Appendix II.

1.3.2 Review Procedure

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

1.4 General Contract Packages

CEFTER presented one (1) item as the only contract procured in 2024. This is a goods contract and it was procured using Request for Quotation (RFQ). Appendix i - Inventory of sampled and reviewed contracts.

The appropriate procurement method to use for the contract based on the threshold is stated; alongside the method used by the Centre. Appendix i.

Other activities of the Centre in 2024 were mainly concentrated in completing the awards made in previous years. These contracts attracted varying degrees of variations as stated in Appendix ia

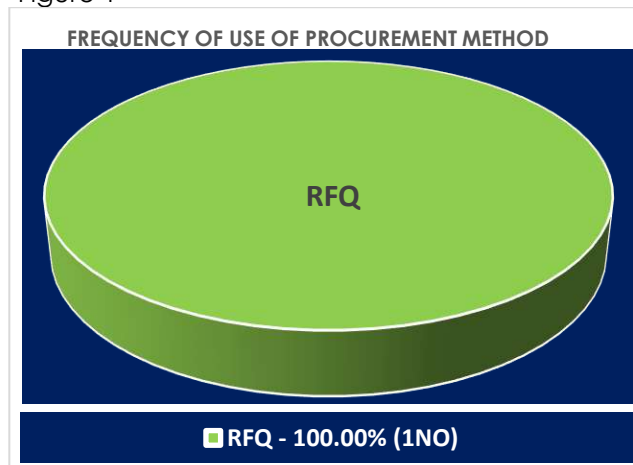
Table 1

VALUES OF GENERAL PROCUREMENT METHODS AND TYPES (AMOUNT/%)						
	METHOD			TYPE		
No	Method	Total Method Procured (N)	% of Procured Method	Type	Total Type Procured (N)	% of Procured Type
1	RFQ	14,804,362.50	100.00	GOODS	14,804,362.50	100.00
2	TOTAL	14,804,362.50	100.00%	TOTAL	14,804,362.50	100.00%

1.4.1 General Procurement Method

The contract was procured by using RFQ. figure 1. Table 1 above shows the value of the procurement method.

Figure 1

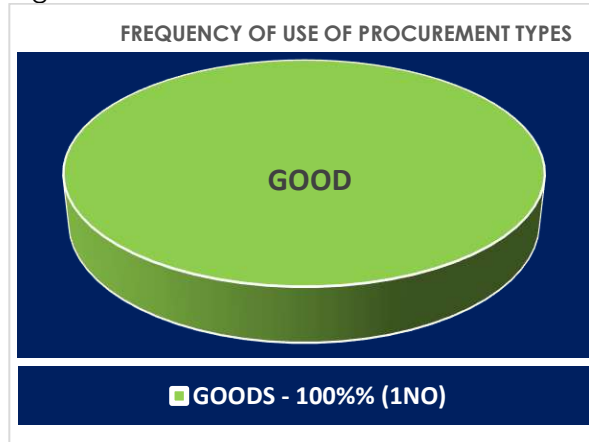




1.4.2 General Procurement Type

The procurement type was 100% good as shown on figure 2.

Figure 2



1.4.3 Sample Size

The only contract procured was reviewed. It is a contract of good procured by using RFQ procurement method due to the threshold Tables 3 & 4

TABLE 3– FORM 3 - SELECTION OF REVIEW SAMPLE METODS

	CONTRACTS	RFQ	NCB	SH	Total
		Post Review	Post Review	Post Review	Post Review
	Reviewed	1	0	0	1
	Population	out of 1	out of 0	out of 0	out of 1

TABLE 4 – FORM 3 - SELECTION OF REVIEW SAMPLE TYPES

	CONTRACTS	Goods	Works	Services	Total
		Post Review	Post Review	Post Review	Post Review
	Reviewed	1	0	0	1
	Population	out of 1	out of 0	out of 0	out of 1

Table 2

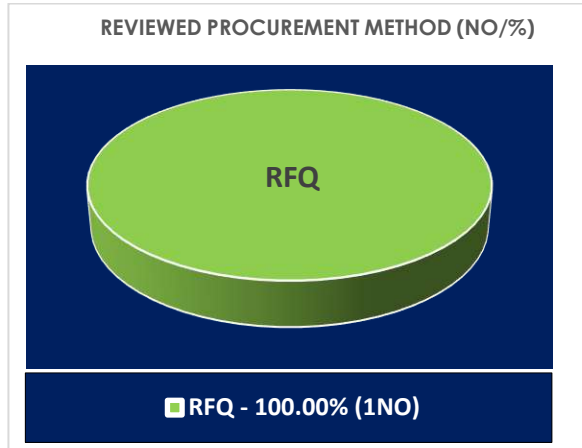
PROCURED/SAMPLE VALUES OF METHODS AND TYPES (AMOUNT/%)								
No	METHOD				TYPE			
	Method	Total Method Procured (N)	Reviewed Sample Method (N)	Review Sample (%)	Type	Total Type Procured (N)	Reviewed Sample Type (N)	Review Sample (%)
1	RFQ	14,804,362.50	14,804,362.50	100.00	GOODS	14,804,362.50	14,804,362.50	100.00
2	TOTAL	14,804,362.50	14,804,362.50	100.00%	TOTAL	14,804,362.50	14,804,362.50	100.00%



1.4.3.1 Sample Method

The only contract procured in 2023 was reviewed. Figure 3

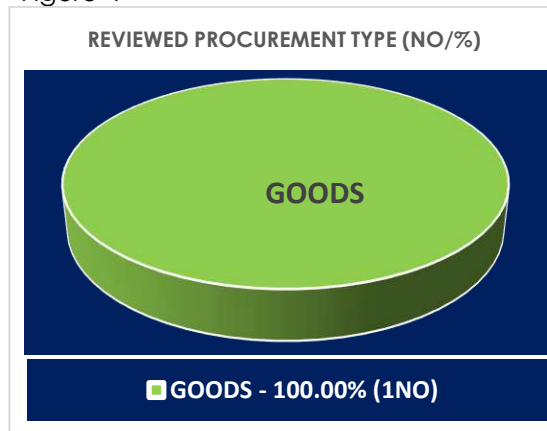
Figure 3



1.4.3.2 Sample Type

The only procured item is of good procurement type. Figure 4.

Figure 4



1.5 Findings

1. The Centre used the University's procurement guideline and the Public Procurement Act (2007) as amended in the procurement activities which has been domesticated as contained in the Centres Procurement Manual that was reviewed in 2022.
2. The procured contract is in the 2024 procurement plan.
3. The only contract in 2024 was procured through RFQ.



4. Standard Bidding Documents (SBD) was not used for the procured contract.
5. The Centre has qualified procurement staff, but the major procurements were handled by the University's procurement department.
6. The bidders for the contracts complied with the mandatory requirements in line with the University's procurement manual.
7. The main activities that the Centre concentrated on were the implementation and monitoring of the contracts awarded in 2022 that are ongoing. The contracts include:
 - (1) Construction of 2no semi-detached three (3) prototypes at CEFTER factory.
 - (2) External Works associated with the factory.
 - (3) Procurement, Testing and Commissioning of Assorted Machinery.
 - (4) Appointment of Consultant for CEFTER complex.

The contract sum for these contracts were varied in 2024 as shown in appendix ia. These contracts are now completed.

8. Filing, storage and retrieval of procurement documents and information were seamless.
9. Withholding Taxes (WHT) and Value Added Taxes (VAT) was deducted and evidently remitted to the relevant tax authorities.
10. Contracts were presented and approved by the appropriate approval authority. The analysis 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. Very few and minor issues were identified in CEFTER's 2024 procurement. These were resolved through further explanations. The exit meeting data table is as in the attached appendix iii.



1.7. Infractions

The CEFTER incurred no serious infractions in her 2024 procurement activities. Appendix iii.

1.8 Procurement Process and Activities Assessment

The team considered the performance of the general procurement processes and activities at the CEFTER 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.

Generally, the CEFTER has a "MEDIUM" risk grading and a "FAIR" procurement performance score.

1.9 Rating and Classification

The audit review opinion is graded 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

The 2024 procurement process activities of CEFTER were of very low volume. The Centre's procurement processes **NEED IMPROVEMENT**, at sixty-eight percentage (68%) score.

The opinion is taken after factoring in the Centre's levels of compliances and adherence to the procurement rules and principles as shown in table 6.



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

2.01 Recommendations

1. It is important that the use of institution's procurement guideline be re-considered if certain processes with weaknesses and limited compliances are to be improved.
2. Selection of vendors based on the University's shortlisting procedure, which is at the discretion of the procurement unit should be reconsidered. The process could favour certain preferred vendors, while at the same time having the attributes of being competitive. It threatens competition, transparency, fairness and value-for-money (VFM).
3. Agreements should be executed for every contract award.



4. The request for variations of some of these contracts are clear and germane, considering the experienced volatility in the forex exchange market that were primarily caused by certain government policies. In subsequent procurements, the Centre should obtain appropriate approvals for such variations.

5. Procurement training for staff of the Centre is still advised. This will enhance their understanding of general procurement guidelines and principles

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

February 11, 2025

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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. AFRICA CENTER OF EXCELLENCE FOR FOOD TECHNOLOGY AND RESEARCH (ACE-CEFTER)

Benue state is one of the states in the middle belt region of Nigeria. It is usually regarded as "the food basket of the nation and produces a wide range of crops ranging from grains, tubers, to fruits and vegetables". It is also known that "huge quantities of these crops are lost due to lack of adequate post-harvest technologies".



The objective of the Africa Centre of Excellence for Food Technology and Research (CEFTER) is to equip “Nigerian and indeed African teachers and researchers with adequate facilities to be able to utilize multidisciplinary approaches to embark on high-capacity building through teaching, conduct of cutting-edge research and promotion of active outreach programmes to address post-harvest food losses”. The CEFTER aims to address these challenges through long-standing partnerships between academic, research and extension institutions in Nigeria and the sub region”.

As stated, CEFTER objective is “to promote teaching, research and extension in post-harvest sciences, enhance agricultural productivity and industrial output for the socio-economic advancement of Nigeria and 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 is regulated by the Bureau of Public Procurement (BPP). One of BPP's functions is to regulate and ensure the reduction of infractions, weaknesses and non-compliances aimed at reducing corruption in public procurement. It also aims to ensure value for money, economy, transparency, competition, fairness, integrity and accountability in public procurement activities; improved professionalism and enhanced service delivery.

The PPA Act 2007 as amended provides the basic framework for the award and execution of contracts in Nigeria and promotes freedom of information that mandates all unclassified procurement records to be made available to appropriate public for inspection.

2.6 PROCUREMENT PROCESS AUDIT OF ACES

The purpose of the Procurement Audit of ACEs is to study, verify, interpret, and critically analyze all data, documents and Procurement statement collected/received and form true, fair and independent opinion on the Procurement Statements of the Procurement operation of ACE (Nigeria) for



the period under review and to report findings to the National Universities Commission (NUC).

2.7 ENGAGEMENT OF COSSET CONSULTANTS

The NUC engaged Cosset Consultants to carry out post review of procurement activities of the 17 ACE-Impact Centres in fourteen (14) Nigeria Universities, including the CEFTER, Benue State University, Markurdi, Benue 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 CEFTER that were involved in the various stages of the procurement process/activities. The opinions and clarifications from the CEFTER 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. Visit 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 CEFTER 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 CEFTER 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 CEFTER 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 the BSU CEFTER during the field works were:

1. Centre Leader
2. Deputy Centre Leader
3. Accountant
4. Procurement Officer.
5. Assistant 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 CEFTER procurement unit conform to accepted procurement principles in accordance with the NUC/WB guidelines.
2. Whether they fairly represent the financial position of the CEFTER activities
- 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, CEFTER presented one contract that was procured in 2024. This contract was reviewed accordingly.

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

TABLE 7 – ANALYSIS OF COMPLETED/UNCOMPLETED CONTRACTS

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

TABLE 8 – ANALYSIS OF COMPLETED/UNCOMPLETED CONTRACTS



S/NO	DESCRIPTION	PERCENTAGE
1	Completed (1No)	100%
2	Uncompleted (0No)	0.00%
	TOTAL	100%

TABLE 9 – ANALYSIS OF COMPLETED/UNCOMPLETED CONTRACTS

S/NO	DESCRIPTION	VALUE (N)	TOTAL (N)
1	Completed (1No)	14,804,362.50	14,804,362.50
2	Uncompleted (0No)	0.00	0.00
	TOTAL	14,804,362.50	14,804,362.50

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 CEFTER staff. There were also interactions with key PIU personnel.



SECTION 4 - SPECIFIC CONTRACTS/PROJECTS DETAILS



4.0 SUPPLY OF COMPUTER GADGETS AND SOFTWARE FOR ECONOMIC DEPARTMENT

4.1.1 Introduction

This contract is not in the 2024 procurement plan under equipment. It was procured using Request for Quotation (RFQ).

Invitation to quote was extended to three (3) bidders on July 9, 2024. The quotations were returned on July 16, 2024 with responses from all the invited bidders. Messrs. Omokale Global Solutions submitted N17,690,875.00. Messrs. Chi Best and Sons Electronics bided N15,340,000.00 while Messrs. Jayeking Gadgets and Accessories made a submission of N14,804,362.50. The award was made to the lowest and best responsive bid as submitted by Messrs. Messrs Jayeking Gadgets and Accessories, No. 4, Louis Agev Street, Opp. College of Health sciences, Makurdi, Benue State. The notification was communicated to the successful bidder by an award letter dated August 21, 2024. The letter of acceptance of contract and the contract agreement were dated August 22, 2024 and August 23, 2024 respectively. The contract was completed on August 29, 2024. The USD equivalent of the contract sum is \$9,398.52 (at N1,572.18/\$. This represents 0.19% of the Bank financing.

4.1.2 Observations/ Findings

The review showed the following observation regarding the contract procurement process.

4.1.2.1 Procurement Planning

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

4.1.2.2 Advertisement

It does not require advertisement in National Newspapers and in the Federal Tenders' Journal. The Centre stated that it was placed on the Centre's notice board.

4.1.2.3 Pre/Post Qualification

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

4.1.2.4 Competition

There was considerable competition with the process.



4.1.2.5 Bid Opening

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

4.1.2.6 Bidding Documents

Standard bidding documents were not used for the procurement.

4.1.2.7 Evaluation of Bids/ Proposals

The bids were evaluated and analysed by the procurement committee. Approval was made by the University's Tenders Board before award letter was issued.

4.1.2.8 Award of Contract

The award was made to the best and lowest responsive bidder. Notification of award letter is dated August 21, 2024.

4.1.2.9 Contract Documents

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

4.1.2.10 Procurement Duration

The procurement duration was completed within 45 days.

4.1.2.11 Contract Implementation

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

4.1.2.12 Payments

The payments were made as follows:

1. N12,945,210.00 net paid with PV/2024/674 of September 5, 2024.
2. N1,032,862.50 - VAT paid with PV/2024/675 of September 5, 2024.
3. N688,575.00 -WHT paid with PV/2024/676 of September 5, 2024.
4. N137,715.00 -SD paid with PV/2024/677 of September 5, 2024.

4.1.2.13 Physical Inspection

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



4.1.3 Recommendation

1. Records of bid opening process, including bid return sheets should always be presented to confirm the level of transparency and fairness of the process.
2. Mandatory compliance documents are the primary considerations to award contract to any bidder. The Centre must always ensure that compliance documents are retrieved from the University's Central procurement unit.

4.1.4 Conclusion

1. It is still advised that every contract should be executed in full compliance and in accordance to the Public Procurement Act 2007 as amended.
2. It has been observed that the Centre adopted the BSU procurement guideline, with regards to this issue of mandatory requirements. This should not conflict with the PPA 2007 which the Centre stated that it domesticated for the ACE-Impact procurement processes.



APPENDICES



APPENDIX 1

LIST OF PROCUREMENTS BY CEFTER



BENUE STATE UNIVERSITY, MAKURDI

APPENDIX I

2024 INVENTORY OF PROCURED ITEMS/SAMPLED & REVIEWED PROJECTS

S/NO	PACKAGE NO	DESCRIPTION	CONTRACTOR/BENEFICIARY	AMOUNT (NAIRA)	AWARD DATE	TYPE	METHOD	APPROPRIATE METHOD	REVIEW SAMPLE	REMARK
		CEFTER - BSU								
		GOODS								
1		SUPPLY OF COMPUTER GADGETS	JAYEHING GADGETS AND ASSECCORIES	14,804,362.50	AUGUST 21. 2024	GOODS	RFQ	RFQ	REVIEWED	COMPLETED
		TOTAL		14,804,362.50					100% REVIEW SAMPLE	

2022 CONTRACTS AWARDS (AUDITED IN 2023) THAT WERE VARIED IN 2024

S/NO	PACKAGE NO	DESCRIPTION	CONTRACTOR/BENEFICIARY	AMOUNT (NAIRA)	AWARD DATE	TOTAL VARIATION	FINAL VARIATION DATE	CUMMULATIVE FINAL COTRACT SUM		REMARK
		CEFTER - BSU								
		GOODS								
1		PROCUREMENT, TESTING AND COMMISSIONING OF ASSORTED MACHINERY	DZAVESON CONSULTS LTD.	126,463,000.00	NOVEMBER 30, 2022.	63,236,558.50	FEBRUARY 5. 2024	189,699,558.50		COMPLETED
2		PROCUREMENT, INSTALLATION, TESTING AND COMMISSIONING OF FRUIT CHIPPNG MACHINE, FOOD DRYER/DEHYDRATOR AND PACKAGING MACHINE	MSUYELA NIGERIA LTD	39,748,125.00	NOVEMBER 30, 2022.	19,881,217.16	FEBRUARY 5. 2024	59,629,342.16		COMPLETED
3		PROCUREMENT, INSTALLATION, TESTING AND COMMISSIONING OF BAKERY OVEN AND BISCUIT PRODUCTION LINE	SEAPOCH ASSOCIATES RESSOURCES LTD.	135,447,291.00	NOVEMBER 30, 2022.	19,543,750.00	FEBRUARY 5. 2024	19,543,750.00		COMPLETED
		SERVICES								
4		CONSULTANCY SERVICES FOR INSTALLATION OF MACHINES AT CEFTER FACTORIES	BIMALP WEST AFRICA LTD.	80,000,000.00	NOVEMBER 30, 2022.	3,256,290.00	FEBRUARY 5. 2024	21,906,290.00		COMPLETED
		TOTAL		381,650,416.00		105,917,815.66		290,778,940.66		



APPENDIX II

CHECK LIST AND PROCURMENT DURATION



**AFRICA CENTRE FOR FOOD TECHNOLOGY AND RESEARCH (CEFTER)
BENUE STATE UNIVERSITY, MAKURDI**

**GOODS
CHECK LIST**

1. SUPPLY OF COMPUTER GADGETS AND SOFTWARE FOR ECONOMIC
DEPARTMENT

LOAN/CREDIT NO.6510-NG	REVIEW DATE: JANUARY 23, 2024			
CONTRACT DATA				
Contract Name: Supply of Computer Gadgets and Software for Economic Department	Type of Contract: Lump Sum			Contract Amount: N 14,804,362.50
	Goods (X)	Work ()	Services ()	
Number:				
Contractor's Name & Address: Messrs Jayeking Gadgets and Accessories, No. 4, Louis Agev Street, Opp. College of Health sciences, Makurdi, Benue State.	Notification of Award & Date			August 21, 2024
	Acceptance Letter & Date			August 22, 2024
No. Of Bids Received: Three (3)	Date of Contract Performance:			August 23, 2024
	Date of Contract Agreement:			August 23, 2024
Location of Goods, Works or Service:	CEFTER, Benue State University, Makurdi			
TOPIC	COMMENTS & FINDINGS:			
PRFOCUREMENT AND CONTRCTING				
Contract Package (Items & Quantity)	Item: Supply of Computer Gadgets and Software for Economic Department			
	Quantity: 15 items – 1 no Elite laptop, 500GB HP desktop; STATA student lab license; E-View 13 current use license pack; Samsung smart TV-65 inches; NEC DLP 450-Lumen projector; CISCO business switch; Canon MF753 wireless color laser printer; Portable External Drive – 2TB; Hard Drive!TB; Vigor Chair, Computer table			
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	\$9,398.52		
Exchange Rate/Date	USD 1,575.18 (August 21, 2024).		
Price of Lowest Evaluated Bidder (N)	14,804,362.50		
Contract Value at Award (N)	14,804,362.50		
Contingencies in PAD	N/A		
Final Contract Price	14,804,362.50		
TIME (DATE)			
General Procurement Notice (GPN)	Not Applicable		
Request for Proposal (RFP)	Not Applicable		
Invitation for Prequalification	Not Applicable		
Invitation for Bids	July 9, 2024		
Submission of Bids	July 16, 2024 (Various dates but this is the date of the contractor that won the contract)		
Contract Award Signature	August 21, 2024		
Start date of Contract Performance	August 23, 2024		
Completion Period Offered by the Contractor	Two Weeks (CEFTER date)		
Date of Contract Completion	August 29, 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 Computer Gadgets and Software for Economic Department	Not Sighted	September 5, 2024
Total Payment (N)	14,804,362.50 Gross		



DISBURSEMENT				
Disbursement Method (Direct, SOE, Special Account)		Direct		
Percentage of Bank Financing (%)		0.19%		
Disbursements: Amount & Date		<ol style="list-style-type: none"> 1. N12,945,210.00 net paid with PV/2024/674 of September 5, 2024. 2. N1,032,862.50 - VAT paid with PV/2024/675 of September 5, 2024. 3. N688,575.00 -WHT paid with PV/2024/676 of September 5, 2024. 4. N137,715.00 -SD paid with PV/2024/677 of September 5, 2024. 		
DELIVERABLES:				
Contract Package	Reference/ Description	Quantity/% Completed	Date Delivered/ Completed	Remarks (Note any Discrepancies from Contract)
	Supply of Computer Gadgets and Software for Economic Department	100%	August 29, 2024	



**AFRICA CENTRE FOR FOOD TECHNOLOGY AND RESEARCH (CEFTER)
BENUE STATE UNIVERSITY, MAKURDI**

GOODS

PROCUREMENT DURATION FORM

Contract No: Not Sighted

Contract Name Replacement and Installation of Micro Radio to Fiber Optics

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	July 9, 2024	0	0
10	Submission of bids	July 16, 2024	7	7
11	Bid Evaluation Report preparation (financial)	August 8, 2024	23	23
12	Request for Clarification	Not Applicable	0	0
13	Bank's No Objection	Not Applicable	0	0
14	Contract Award Notice	August 21, 2024	13	13
15	Contract Signed	August 23, 2024	2	2
	TOTAL DAYS		DAYS	45 DAYS



APPENDIX III
EXIT MEETING SHEET



BENUE STATE UNIVERSITY, MAKURDI

ISSUES AND EXIT CONFERENCE – WITH CENTRE RESPONSES

S/NO	ISSUES RECORDED/CLAUSES	CLAUSE	NATURE OF INFRACTION	CENTRE RESPONSE	REMARK
1	Not in the Procurement Plan	18(a-g)			
2	Debriefing	19(e)	The unsuccessful bidders were n		58.5(a & b); 58.6 (a&b); 58.7
3	Invitation to Bid	25.2(ii)	Advertisement not placed on Centre's website or notice board	It was placed on the Centre's notice board.	
4	Mandatory Compliances	16(6)b	No mandatory compliance documents sighted for the new procurements – RFQ.	The Centre stated that the documents were sighted/collected when the bidders renewed their registration with the University.	The Centre should always endeavor to supply such documents by retrieving it early enough from the University Central Procurement Department
5	Bids after deadline	27.5			
6	Bid opening register	30(d)			
7	Collusive Practice	58.4(a)			
8	Coercion and unlawful influence <i>(Directly, indirectly or attempting to influence in any manner the procurement process)</i>	58.4(b & c)			
9	Contract Splitting	58.4(d)			
10	Bid Rigging	58.4(e); 58.10(a & b)			
11	Competition, transparency	24			
12	Observers	19(b)			
13	Requested Document not	54.4(h)			



	provided				
14	Non-remittance of Taxes	*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	Bid validity not stated	It was an oversight that would be taken care of in subsequent procurement	
20	Procurement Planning Committee	21			
21	Tenders Board	22			



APPENDIX IV PROCUREMENT PLAN



PROCUREMENT PLAN – GOODS

GOODS																								
BASIC DATA										Draft Bid Documents, including specs and quantities, draft SPN			If Post-Review, No-objection Dates are not needed				Contract Finalization						Contract Implementation	
S/NO.	Description*	Package Number	Lot Number	Estimated Amount in US \$	Procurement Method	Pre-or Post Qualification	Prior or Post Review	Plan vs. Actual	Prep & Submission by Ex	No-objection Date	On-line UNDB Gateway Nat	Bidding Period	Bid Evaluation	Plan vs. Actual	Contract Amount in US\$	Date Contract Award	Date Contract Advert	Date Contract Signature	Opening of Let of Credit	Arrival of Goods	Inspection Final Acceptance			
	Norm Duration of Proc Steps					If Prequalification add 7-13 wks		Plan Actual	4 - 7 wks	1 - 1.5 wks	1.5 - 2 wks	6 to 12 wks	1.5 - 3 wks	1 - 1.5 wks	Plan Actual	1.5 - 2 wks	1 wk		1.5-3 wks					
GOODS																								
1	Installations at CEFTER Food Technology Innovation Complex (CEFTIC)			\$257,570	RFQ	Post Qualification	Post Review			NA		5-Jan-24	10-Jan-24	20-Jan-24	NA	\$ 257,570.00	30-Jan-24		10-Feb-24		20-Feb-24			
2	Procurement of Laboratory Equipment and Consumables			\$460,000	RFQ	Post Qualification	Post Review			NA		6-Jun-24	20-Jun-24	17-Jul-24	NA	\$ 460,000.00	24-Jul-24		5-Aug-24		29-Sep-24			
Total Cost				\$ 717,570.00											\$ 717,570.00									



PROCUREMENT PLAN - WORKS

COUNTRY: NIGERIA																							
PROJECT: AFRICA CENTRES OF EXCELLENCE FOR DEVELOPMENT IMPACT (ACE IMPACT)																							
Loan No																							
NAME OF INSTITUTION: BENUE STATE UNIVERSITY MAKURDI																							
WORKS																							
BASIC DATA										Draft Bid Documents, including specs and quantities, draft SPN						If Post-Review, No-objection Dates are not needed		Contract Finalization				Contract Implement	
S/NO.	Description*	Package Number	Lot Number	Estimated Amount in US \$	Procurement Method	Pre- or Post Qualification	Prior or Post Review	Plan vs. Actual	Prep & Submission by Ex Agency	No-objection Date	On-line UNDB Gateway Nat Press	Bid Invitation Date	Bid Closing-Opening	Submission Bid Eval Rpt	No-objection Date	Plan vs. Actual	Contract Amount in US\$	Date Contract Award	Date Contract Advert	Date Contract Signature	Opening of Let of Credit	Arrival of Goods	
	Norm Duration of Proc Steps					If Prequalification add 7-13 wks		Plan	4 - 7 wks	1 - 1.5 wks	1.5 - 2 wks	6 to	12 wks	1.5 - 3 wks	1 - 1.5 wks	Actual		1 wk		1.5-3 wks			
WORKS																							
1	Completion of Construction work at CEFTIC			\$ 282,429.00	RFB	Post Qualification	N/A		N/A	N/A	N/A	5-Jan-24	10-Jan-24	20-Jan-24	N/A		\$ 282,429.00	30-Jan-24	N/A	10-Feb-24	N/A	20-Feb-24	
2	Develop a testing facility for national and regional companies and registration of CEFTER with Standard regulatory Organisations			\$ 10,000.00	RFQ	Post Qualification	N/A		N/A	N/A	N/A	5-Jan-24	10-Jan-24	20-Jan-24	N/A		\$ 10,000.00	30-Jan-24	N/A	10-Feb-24	N/A	20-Feb-24	
Total Cost				\$ 292,429.00																			



PROCUREMENT PLAN - WORKS

COUNTRY: NIGERIA
 PROJECT: AFRICA CENTRES OF EXCELLENCE FOR DEVELOPMENT IMPACT (ACE IMPACT)
 CREDIT NO:
 NAME OF INSTITUTION: BENUE STATE UNIVERSITY MAKURDI

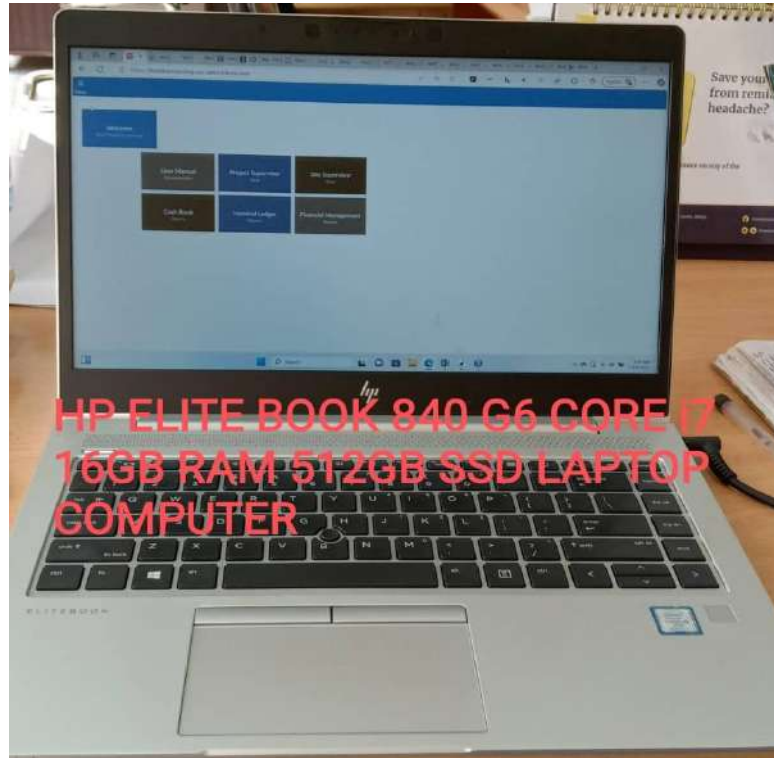
For Contracts under projects approved before the May 2002 Guidelines																																	
If Post-Review, No-objection Dates are not needed																																	
Request for EOI (where required)																																	
CONSULTANCY																																	
Contract Type																																	
Preparation Request for																																	
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																																	
S/No.	Description*	Selection Method	Lumpsum or Time-Based	Estimated Amount in US\$ '000	Prior/Post Review	Plan vs. Actual	Prep & Submission by Ex Ag	No-objection Date	On-line UNDB Gateway Nat 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 US\$ '000	
	Norm Duration of Proc Steps					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					
	List of Contracts					Actual							Actual								Actual												
1	Post-harvest Clinic/activities	DIR		12,000	Prior R	Plan							Plan	Monday, April 1, 2024	April 15, 2024	May 5, 2024	NA	NA			Plan							Plan					
		DIR	TIME BASE			Actual							Actual								Actual			12,000	June 3, 2024		June 10, 2024	Actual				12,000	
2	CEFTER Farms	PPP		\$ 10,000.00		Plan							Plan								Plan							Plan					
		PPP	TIME BASE			Actual	NA	NA	NA				Actual	NA	NA	NA					Actual	NA	NA	10,000		NA		Actual				10,000	
	TOTAL AMOUNT			\$ 22,000.00		Plan							Plan								Plan			22,000				Plan				22,000	
						Actual							Actual								Actual							Actual					



APPENDIX V PICTURES



LAPTOPS







FACTORY AT ACE-CETeR





BREAD UNIT







BISCUIT UNIT







APPENDIX V
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;



1. THE VARIATIONS WERE WRONGLY APPLIED – WITHOUT APPROVAL.
2. COMPLIANCE DOCUMENTS WERE NOT CONSIDERED IN THE AWARD OF CONTRACT FOR