



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

**FINAL PROCUREMENT
AUDIT REPORT**



**AFRICA CENTRE OF EXCELLENCE IN FUTURE
ENERGIES AND ELECTROCHEMICAL SYSTEMS
(ACEFUELS)**

**FEDERAL UNIVERSITY OF TECHNOLOGY,
OWERRI**

SUBMITTED BY

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ABBREVIATIONS AND ACRONYMS

ACE	Africa Centre of Excellence.
ACE-FUELS	Africa Centre of Excellence for Future Energies and Electrochemical Systems
ACE - IMPACT	Africa Centre of Excellence for Development Impact.
CL	Centre Leader.
CQS	Consultant Qualification Selection.
DC	Direct contract.
FGN	Federal Government of Nigeria.
FME	Federal Ministry of Education.
FUTO	Federal University of Technology Owerri
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 Bank

SECTION 1 - EXECUTIVE SUMMARY

1.1 General

Cosset Consultants was appointed by the National Universities Commission as Procurement auditors to review the procurement activities of the Africa Centre of Excellence for Future Energies and Electrochemical Systems (ACE-FUELS). It is one of the 17 Second Africa Higher Education Centres of Excellence for Development Impact (Ace-Impact) Projects.

1.2 Aim

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

1.3 Methodology and Review Procedure

1.3.1 Methodology

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

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

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

1.3.2 Review Procedure

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

1.4 General Contract Packages

1. ACE-FUELS procured seventeen (17 contracts) in 2023. This is made up of fourteen (14) goods contract and three (3) works 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.

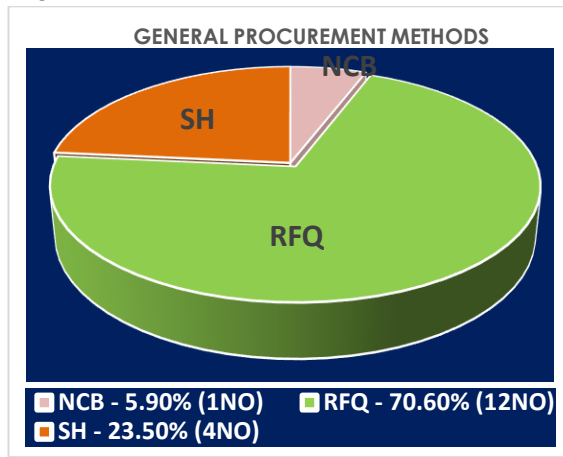
Table 1

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	NCB	66,329,788.00	47.15	GOODS	115,398,400.49	82.00
2	RFQ	69,995,491.87	49.75	WORKS	25,289,315.38	18.00
3	SH	4,362,436.00	3.10	SERVICES	0.00	0.00
4	TOTAL	140,687,715.87	100.00%	TOTAL	140,687,715.87	100.00%

1.4.1 General Procurement Methods

The procurement methods used by the Centre were Request for Quotation (RFQ) with twelve (12) contracts at 70.60%. National Competitive Bidding (NCB) was used for one (1) contract representing 5.90%. Shopping (SH) was used for four (4) contracts representing 23.5% as shown on figure 1. Table 1 above shows the values of the procurement methods.

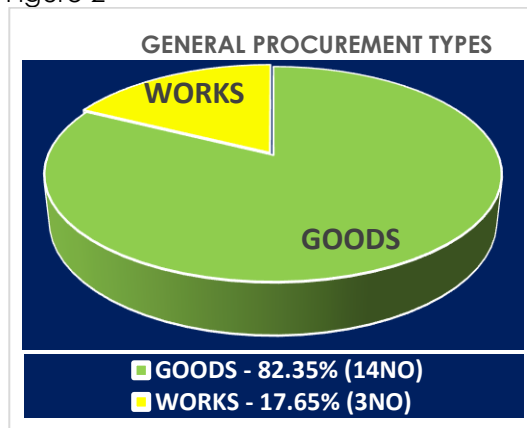
Figure 1



1.4.2 General Procurement Types

The procurement types were fourteen (14) goods at about 82.35% of procured contracts. Work has three (3) contracts at 17.65% as shown on figure 2. Table 1 above shows the value representation of the procurement types.

Figure 2



1.4.3 Sample Size

Random sampling was used to determine the audit sample size of 35.29% of the procured contracts. Six (6) contracts were selected for review. The selection considered the various procurement methods used as well as the procurement types. The sample is made up of five (5) goods and one (1) work at about 83% and 17% respectively. RFQ was used for five (5) of the samples while NCB was used for one (1). This is about 83% and 17% of the sample contracts respectively. Tables 3 & 4

TABLE 3 – FORM 3 - SELECTION OF REVIEW SAMPLE TYPES

	CONTRACTS	Goods	Works	Services	Total
		Post Review	Post Review	Post Review	Post Review
Reviewed		5	1	0	6
Population		out of 14	out of 3	out of 0	out of 17

TABLE 4 – FORM 3 - SELECTION OF REVIEW SAMPLE METHODS

	CONTRACTS	RFQ	NCB	SH	Total
		Post Review	Post Review	Post Review	Post Review
Reviewed		5	1	0	6
Population		out of 12	out of 1	out of 4	out of 17

Table 2

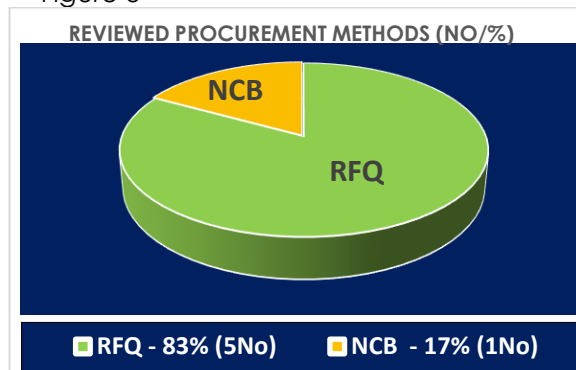
PROCURED/SAMPLE VALUES OF METHODS AND TYPES (AMOUNT/%)								
No	METHOD				TYPE			
	Method	Total Method Procured (N)	Reviewed Sample Method (N)	Review Sample (%)	Type	Total Type Procured (N)	Reviewed Sample Type (N)	Review Sample (%)
1	NCB	66,329,788.00	66,329,788.00	60.70	GOODS	115,398,400.49	89,613,874.29	82.00
2	RFQ	69,995,491.87	42,888,001.29	39.30	WORKS	25,289,315.38	19,603,915.00	18.00
3	SH	4,362,436.00	0.00	0.00	SERVICES	0.00	0.00	0.00
4	TOTAL	140,687,715.87	109,217,789.29	100.00%	TOTAL	140,687,715.87	109,217,789.29	100.00%

NOTE: REVIEW SAMPLES PERCENTAGES ARE THOSE OF THE REVIEWED CONTRACTS

1.4.3.1 Sample Method

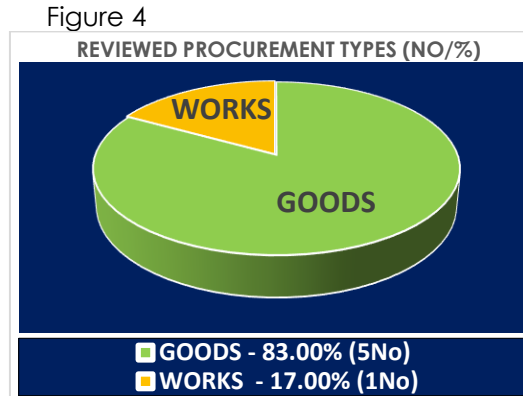
Five (5) sampled contracts representing about 83% were procured through RFQ while One (1), about 17% was NCB procurement. Figure 3

Figure 3



1.4.3.2 Sample Type

Five (5) sampled contracts representing about 83% were goods contacts while One (1), about 17% was work. 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.
2. Standard Bidding Documents (SBD) were used for the procurement of the 18-Seater Mini Bus and the Contract for the maintenance of ACE-FUELS Hostel. They were not used for the other contracts.
3. The items procured were in the procurement plans.
4. The contract agreements were properly prepared as sighted.
5. Advertisements were placed in two daily newspapers and in the Federal Tenders' Journal for the procurement of the of 18-Seater Mini Bus. The two (2) Newspapers ((i) Awareness Times of October 16, 2023 (ii) National Express of October 16, 2023) do not have good national spread and circulation.
6. The RFQ was used for most of the contracts. The Centre did not consider thresholds in determining the procurement methods.
7. Mandatory Compliant Documents (TCC, ITF, PENCOM, NSITF, BPP-IRR) were not seen to be used for most contracts procured through RFQs. The few where the mandatory documents were used were seen to be expired documents. (eg. Messers. Keliyke Associates Limited won the

contract for the Procurement of 30KVA Soundproof Diesel-Powered Generator but all the mandatory compliance documents were expired). Appendix vii. The same with the competitors Messrs. Synchro-Base Nig. Ltd submitted a TCC that expired on December 31, 2021, Messrs. Chiditech Works and Services Ltd submitted a TCC that expired on December 31, 2020.

8. Only the quotations of the successful bidders were presented while those of the unsuccessful were not sighted.
9. The ACSFUELS has qualified procurement staff whose primary assignments are with the CENTER. However, major contracts are still being handled by the central University procurement department.
10. Presentation of requested procurement documents were seamless.
11. Withholding Taxes (WHT) and Value Added Taxes (VAT) were deducted and remitted to the relevant tax authorities.
12. Contracts were presented and approved by the University Tenders' Board.

1.6 Exit Meeting

An exit meeting was held where communications on the preliminary findings were discussed with the Centre staff. This presented opportunities for the Centre to clarify issues raised, with explanations on the identified concerns. Issues of minor 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

ACEFUELS was notified of the identified infractions. These were extracted from findings and from the general issues raised with the ACE-FUELS staff during the exit meeting. They are based on unsatisfactory explanations by the ACE-FUELS staff. Appendix iv. The following are where the explanations were not satisfactory.

1. The advertisements were poorly placed. Notwithstanding that there was placement in the Federal Tenders' Journal, the two newspapers do

not circulate widely in Nigeria. The National Express is published in Abuja while the Awareness Times, is published in Minna, Both in North Central Nigeria. Section 25(2) ii of the PPA 2007 as amended. By this, the primary procurement principles were circumvented. It is an offence as Clauses 58.4(b & e); 58.10(a & b) of the PPA 2007 stated. This caused the poor response (2 submissions) to the advertisement with poor competition and transparency (clause 24 of the PPA). It also affected the expected level of Value-for-Money.

2. ACEFUELS does not consider the availability and the compliance to the mandatory requirements (TCC, ITF, PENCOM, NSITF, BPP-IRR) in selecting contractors to be invited to bid for Federal Government contracts. The practice is abuse of the provision of clause of clause 16(6)d of PPA 2007. Such was the case with the contract for the Procurement of 30KVA Soundproof Diesel-Powered Generator where all the mandatory compliance documents were expired. The same was the case for the Contract on Replacement and Installation of Micro Radio to Fiber Optics; the contract for the Procurement of Computers etc.

It would be noted that exemptions are not based on whether the company is a sole proprietor/business name, partnership, corporation nor on the value of the contract being bided for. Exemptions are evidential, backed up with proof from the various organizations/agencies and that is where registration for categorization and classification with the BPP comes in; with the issuance of the Interim Registration Report (IRR).

1.8 Procurement Process and Activities Assessment

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

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

Overall, the **ACEFUELS** has a “**MEDIUM**” risk grading and a “**FAIR**” procurement performance score.

1.9. Rating and Classification

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

Table 5:

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

1.10 Audit Opinion

ACE-FUELS, Federal University of Technology, Owerri is assessed to have earned a score of fifty-nine percent (59%). The procurement process at the Centre **NEEDS IMPROVEMENT**. The opinion is considerably based on the implementation of the processes and the results of the activities with regards to the levels of compliances to the institutional guidelines, the Public Procurement Act 2007 and the general procurement principles.

Table 5

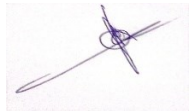
S/NO	ACTIVITY	BASIS	COMPLIANT RATE
1	Preparation of Procurement Plan	Based on WB Guideline	Good
2	Advertisements	Based on Institutional guideline and the PPA requirements	Fair
3	Procurement Methods	Based on Institutional guideline and the PPA requirements.	Fair
4	Bidding Processes	Based on Institutional guideline and the PPA requirements.	Poor

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	Fair
11	Economy	Based on Institutional guideline and the PPA 2007 and WB 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	Fair

1.11 Recommendations

1. It is important that the use of institution's procurement guideline be reconsidered if certain processes and criteria with weaknesses and limited compliances are to be improved upon.
2. Where required, advertisements for NCB contracts should always be placed in the Federal Tenders' Journal and in two national newspapers with wide circulation in both the North and the South of Nigeria.
3. Mandatory Compliant Documents (TCC, ITF, PENCOM, NSITF, BPP-IRR) are the primary documents that a bidder should possess before being adjudged responsive to bid for Federal Government contracts. It should be outright disqualification for any bidder that do not have these current and complete compliant documents. This is the requirement of section 16(6)d of the PPA 2007 as amended. Section 16(8)d of the same stated when compliance documents may not be required.

4. Agreement is a very essential contract document and the Centre should always endeavor to execute them for every contract awarded.
5. The Centre should observe the types of contracts of goods, works and services in the award of the contracts. The RFQ was observed to have been predominantly used, even where that was not the appropriate method. Thresholds should be taken into consideration in choosing the appropriate methods.
6. Continuous procurement training for staff of the Centre will improve the qualities of deliveries at every stage of the programme. This will enhance their understanding of procurement guidelines and the application of the principles.
13. The appropriate channels must always be used for the notification and solicitation for bids. Only two bidders responded to the advertisement for the 18-Seater Mini Bus probably because of the use of the Awareness Times and the National Express Newspapers.



QS. Okoye Ifeanacho N
(Team Leader)

May 5, 2024

SECTION 2 – INTRODUCTION

2.1 BACKGROUND

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

1. AFRICA CENTRE OF EXCELLENCE (ACE 1) PROJECT

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

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

2. THE SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT IMPACT (ACE- IMPACT) PROJECT

The Second Africa Higher Education Centres of Excellence for Development Impact (ACE- Impact) Projects resulted from the successes achieved with the ACE 1. ACE-Impact project has 43 Centres in the Africa sub-region, with 17 of them being run by Nigeria Universities. ACE-Impact project (Credit Number 6510-NG) was designed to inject \$115 million into the Nigeria University System (NUS).

2.2. AFRICA CENTER OF EXCELLENCE IN FUTURE ENERGIES AND ELECTROCHEMICAL SYSTEMS (ACE-FUELS), FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI.

The Africa Center of Excellence in Future Energies and Electrochemical Systems (ACE-FUELS), Federal University of Technology, Owerri is one of

the 17 Nigerian Universities that are benefitting from the ACE-Impact project.

The (ACE-FUELS) stated its mission as “to operate practical and training geared towards transforming the nation's economy from consumer-oriented to production-oriented, with a sound technology base; stating that it “focuses on four core areas of discipline namely; Clean and Future Energy, Electrochemical Systems, Nanotechnology and Corrosion Technology”. “This is aimed at addressing the regional challenges of poor availability and access to energy”

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 ACE-FUELS, Federal University of Technology, Owerri, Imo 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 guiding 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 ACE-FUELS that were involved in the various stages of the procurement process/activities. The opinions and clarifications from the ACE-FUELS 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 for award.
- (4) Contract files.
- (5) Payment Vouchers.

3. Visits to selected project site was undertaken to determine the quality of materials and labour deployed to the work by the contractor. It also helps to determine the level of supervision from the ACE-FUELS 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 ACE-FUELS 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 ACE-FUELS 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 ACE-FUELS, FUTO during the field works were:

- (1) Centre Leader
- (2) Procurement Officer
- (3) Accountant

SECTION 3 – SCOPE AND REVIEW SAMPLES

3.1 AUDIT SCOPE

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

1. Whether the procurement statements from the ACE-FUELS procurement unit conform to accepted procurement principles in accordance with the NUC/WB guidelines.
2. Whether they fairly represent the financial position of the procurement activities of ACE-FUELS.
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

ACE-FUELS presented their procurement plan and a list of seventeen (17) procured contracts. Sixteen (16) were completed while one (1) was on-going.

Six (6) procurements were selected for review. The selection was 35.29% of the contracts procured. The review sample is about 77.60% of the value of all procured contracts.

The field work at the ACE-FUELS, was based on data sourced from available documents and information received from the Center's 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, 2023 to December 31, 2023	16	1	17
	TOTAL	16	1	17

Table 7 – ANALYSIS OF COMPLETED/UNCOMPLETED CONTRACTS

S/NO	DESCRIPTION	PERCENTAGE	TOTAL
1	Completed (16No)	94.00%	94.00%
2	Uncompleted (1No)	6.00%	6.00%
	TOTAL	100%	100%

CONTRACT FOR THE MAINTENANCE OF ACE-FUELS HOSTEL WAS AT ABOUT 40% COMPLETION

Table 8 – ANALYSIS OF COMPLETED/UNCOMPLETED CONTRACTS

S/NO	DESCRIPTION	VALUE (N)	TOTAL (N)
1	Completed (16No)	121,083,800.87	121,083,800.87
2	Uncompleted (1No)	19,603,915.00	19,603,915.00
	TOTAL	140,687,715.87	140,687,715.87

NOTE: ABOUT **N7,841,566.00** OF THE **N19,603,915.00** HAS BEEN COMPLETED

The ongoing contract is at about 40% completion. This is about N7,841,915.00 completed. The actual value of completed contracts amounted to **N128,925,366.00**, which is the actual completed volume for the 2023 procurements.

This audit review was based on information extracted from the Center's Procurement documents that were made available to the Consultant by the ACE-FUELS staff. There were also interviews and interactions with key personnel

4. SECTION 4 – SPECIFIC CONTRACT/PROJECTS DETAILS

4.1. PROCUREMENT OF INO TOYOTA 18-SEATER MINI BUS

4.1.1 Introduction

This contract for the procurement of 1no.Toyota 18-Seater Mini Bus for the Africa Centre of Excellence in Future Energies and Electrochemical Systems (ACE-FUELS), Federal University of Technology, Owerri was procured using Selection. It was procured using National Competitive Bidding with advertisement placed in the Federal Tenders' Journal of October 16, 2023 to October 19, 2023. It was also published in the Awareness Times of October 16, 2023 and the National Express of October 16, 2023. Two bidders responded to the advertisement which closed on November 14, 2023. The bids were opened and examined by the Procurement Department of the University. Messrs Kojo Motor offered N57,803,468.00 on November 6, 2023 while Messrs. Africa Plus Ltd offered N67,359,500.00 on November 9, 2023. However, the Centre decided to go for a higher grade of the bus and requested offer from the lowest bidder who gave an offer of N66,329,788.00 on November 17, 2023. The procurement department made recommendation for award to be made to Messrs, Kojo Motors Limited, of No. 59, Razaq Balogun Street Western Avenue, Surulere, Lagos. Notification of award of contract was communicated with Kojo Motors through an award letter dated November 20, 2023, in the contract sum of sixty-six million, three hundred and twenty-nine thousand, seven hundred and eighty-eight naira (N66,329,788.00). This is about USD81,113.54. The acceptance letter is dated November 20, 2023 while the contract agreement was signed on December 13, 2023. The Supplier offered to complete the contract within fourteen (14) days, but it was completed in ten (10) days.

4.1.2 Observations/ Findings

In line with the selection through NCB procedure, the following are the observations in the procurement process.

4.1.2.1 Procurement Planning

The procurement was in the signed 2023 Procurement Plan.

4.1.2.2 Advertisement

Advertisements were placed in the Federal Tenders' Journal of October 16, 2023 to October 19, 2023. It was also published in the Awareness Times of October 16, 2023 and the National Express of October 16, 2023.

4.1.2.3 Pre/Post Qualification

This is not within the threshold for prequalification.

4.1.2.4 Competition

The competition was poor as only two (2) bidders responded to the advertisement. The contributory factor for the low response could be because of the capacity of the newspapers that were used to publish the advertisement.

4.1.2.5 Bid Opening

Bids solicitation opened on October 16, 2023 and closed on November 14, 2023.

4.1.2.6 Bidding Documents

Standard Bidding Documents were used.

4.1.2.7 Evaluation of Bids/ Proposals

The bids Evaluation Report was not detailed but the lowest and best responsive bidder was recommended for the contract.

4.1.2.8 Awards of Contract

Notification of Award was communicated with Messrs. Kojo Motors on November 10, 2023 at the contract sum of N66,329,788.00. The acceptance letter was received on November 30, 2023. Contract Agreement was signed on December 13, 2023.

4.1.2.9 Contract Documents

The quotations, the Award letter, the Acceptance letters and the contract agreement constitute the contract documents.

4.1.2.10 Contract Implementation

Contract implementation was complimentary as the contract was completed within ten (10) days of award of contract.

4.1.2.11 Payments

The sum of N66,329,788.00 (inclusive of VAT, WHT and stamp duty) was paid to the contractor on December 18, 2023 with PV/2023/FUTO-1/000000683.

4.1.2.12 Physical Inspection

The Bus was seen at the ACEFUELS as captured and shown on appendix vi.

4.1.3 RECOMMENDATION

The Centre should always obey the rules and ensure that the appropriate channels of advertisement are adopted for wider reach, more competition and inclusiveness in the procurement process.

4.1.4 CONCLUSION

The ACEFUEL procurement staff should be exposed through trainings and workshops for improved procurement environment and the achievement of better VFM.

4.2. CONTRACT FOR THE MAINTENANCE OF ACE-FUELS HOSTEL

4.2.1 Introduction

This contract includes the maintenance and furnishing of the hostel block. RFQ were sent out to three (3) bidders on November 13, 2023. The bids were returned on November 27, 2023. The bid evaluation report was prepared on December 7, 2023 where recommendation was made by the procurement committee for award to be made in favour of the lowest bidder, Messrs. Honeydove Integrated Resources & Logistics Ltd. The University Tenders Board approved the recommendation and an award letter in the sum of N19,603,915.00 (about USD 23,973.23) was issued to the successful bidder as recommended through a letter dated December 8, 2023. The acceptance was made on December 18, 2023 with a signed contract agreement dated December 19, 2023. The completion date was January 26, 2024 (eight weeks). The work is ongoing as at the date of audit, and it is already about four (4) weeks behind schedule. No payment has been made to the contractor. A request for 100% payment was made on January 24, 2024 but the Centre leader approved 60% to be processed in favour of the contractor. The other quotations are, N20,034,882.50 submitted by Messrs Niason Resources Ltd and N22,210,575.00 submitted by Messrs Eagleseed International Ventures Ltd.

4.2.2 Observations/ Findings

The following observations were made regarding the procurement process of the contract.

4.2.2.1 Procurement Planning

The contract is in the Centre's 2023 procurement plan.

4.2.2.2 Advertisement

It was not advertised in the print media because of the threshold. However, it should have been placed on the Centre's website and notice board.

4.2.2.3 Pre/Post Qualification

The contract does not require pre-qualification. Bidders were invited to bid based on their credible past records with the University.

4.2.2.4 Competition

The bids were competitive and the prices are within prevailing market average.

4.2.2.5 Bid Opening

The bids were opened but the presence of the bidder's representative and independent observers could not be ascertained because bid opening register was not sighted.

4.2.2.6 Bidding Documents

Standard bidding documents were used for the procurement with Bill of Quantities and specifications issued to the bidders as well. Mandatory Compliance documents were not provided by the bidders. Only the TCC was solicited by the Centre.

4.2.2.7 Evaluation of Bids/ Proposals

The bids were evaluated, and approval was given by the appropriate University procurement committee before award letter was issued. The evaluation report was not detailed.

4.2.2.8 Award of Contract

The award was made to the lowest bidder. Notifications of award was made through the letters dated December 8, 20223.

4.2.2.9 Contract Documents

The Contract documents are well packaged with contract award letter, acceptance letter, signed contract agreement and the Bill of Quantities.

4.2.2.10 Procurement Duration

The procurement process duration was at 58 days. The actual works on site are ongoing.

4.2.2.11 Contract Implementation

The contract is being reasonably implemented. However, the Centre should have adequate and regular supervision of the contract to ensure that specifications are adhered to throughout the progress of the contract.

4.2.2.12 Payments

No payment of has been made as at the time of the audit. However, there was an approval by the Centre leader on January 19, 2024 for 60% payment in favour of the contractor.

4.2.2.13 Physical Inspection

Physical Inspection was carried out and the execution of the work seems to be slow.

4.2.3 Recommendation

- (1) ACE-FUELS should always prepare detailed evaluation report.
- (2) The work was too slow and the Centre should ensure that the completion period is not too elongated.
- (3) Mandatory compliance documents are the primary consideration for award of Federal Government contracts and they must always be solicited from bidders.

4.2.4 Conclusion

The primary attribute of a good procurement is dependent on the level of compliances with the procurement principles. ACE-FUELS should always strive to achieve that.

4.3 PROCUREMENT OF 30KVA SOUND PROOF GENERATOR

4.3.1 Introduction

The Request for quotation for the procurement of the 30KVA sound Proof Generator was issues to three (3) bidders on April 25, 2023. All the three invited bidders responded and returned their quotations by the closing date on May 5, 2023. The quotations were evaluated and the lowest bidder was recommended for award. Through the notification letter dated May 24, 2023, the contract was awarded to Messrs. Keliyke Associates of 15 Ovim street (Prefab) Aladinma Owerri, Imo State at the contract sum of N9,236,162.50. the award was accepted by Messrs Keliyke Associates on June 12, 2023, while the contract agreement was executed and dated June 21, 2023. The contract was completed on June 22, 2023. That was fourteen (14) days earlier than the completion date of July 5, 2023. At completion, a net amount of N8,076,272.33 was paid to the contractor on July 7, 2023 through PV/2023/FUTO-1/000000331. The retention money was released on November 8, 2023.

4.3.2 Observations/ Findings

The review showed the following observation regarding the process.

4.3.2.1 Procurement Planning

This contract is in the ACEFUELS 2023 procurement plan.

4.3.2.2 Advertisement

It was not advertised, not even in the school notice boards and websites as it should. Quotations were extended to selected contractors that have been doing business with the University.

4.3.2.3 Pre/Post Qualification

Pre-Qualification exercise does not apply to this procurement.

4.3.2.4 Competition

There was considerable competition with the process based on the price competitiveness of the individual bidders' items.

4.3.2.5 Bid Opening

The bids were opened but the presence of bidders and independent observers could not be ascertained because bids return sheets were not sighted.

4.3.2.6 Bidding Documents

Standard bidding documents for minor procurement of goods were used for the procurement.

4.3.2.7 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.

4.3.2.8 Award of Contract

The award was made to the best and lowest responsive bidder. Award letter with the contract price of N9,236,162.50 is dated May 24, 2023.

4.3.2.9 Contract Documents

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

4.3.2.10 Procurement Duration

The procurement duration was completed within 61 days. This is acceptable though it exceeded the period range by one (1) day.

4.3.2.11 Contract Implementation

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

4.3.2.12 Payments

The net amount N8,076,272.33 was made on July 7, 2023 through PV/2023/FUTO-1/000000331. This was 15 days after submission of invoice by the contractor.

4.3.2.13 Physical Inspection

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

4.3.3 Recommendation

1. The records of bid opening process, including bid return sheets should always be used during bids openings and presented whenever required to authenticate the level of transparency of the process.

2. Ensure that all bidders have the mandatory compliance documents before their bids are considered for evaluation. Expired mandatory compliant documents should also not be evaluated. There should be evidence of exemption where applicable.

4.3.4 Conclusion

1. Based on the audit process field work at the ACETFUELS, the Centre should be more circumspect while receiving and evaluating submissions from the bidders.

2. Compliance with the above recommendations would ensure smoother and more transparent procurement process.

4.4 PROCUREMENT OF COMPUTER

4.4.1 Introduction

This contract for the procurement of computers is in the 2023 procurement plan. Requests for Quotations were issued to three (3) bidders. On January 17, 2023. All the three invited bidders responded and returned their quotations by the closing date on January 31, 2023. The quotations were evaluated and the lowest bidder was recommended for award. Through the notification letter dated February 3, 2023, the contract was awarded to Messrs Naveton Nigeria Limited of 223 Ikorodu Road, Ilupeju, Lagos State at the contract sum of N6,791,688.75. The contract was completed on February 15, 2023. That was sixteen (16) days before the stated completion date of March 3, 2023 (4 weeks). Other bidders made submissions as follows, Messrs. Ifekesh Nig. Ltd. submitted the bid amount of N8,573,125.00, and Messrs. Tezmach Investment Ltd submitted N9,265,585.00.

4.4.2 Observations/ Findings

The review showed the following observation regarding the process.

4.4.2.1 Procurement Planning

This contract is in the ACEFUELS 2023 procurement plan.

4.4.2.2 Advertisement

It was not advertised in the school notice boards and websites as it should.

4.4.2.3 Pre/Post Qualification

Pre-Qualification exercise does not apply to this procurement.

4.4.2.4 Competition

There was considerable competition with the process.

4.4.2.5 Bid Opening

The bids were opened but the presence of bidders and independent observers could not be ascertained.

4.4.2.6 Bidding Documents

Standard bidding documents were used for the procurement.

4.4.2.7 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.

4.4.2.8 Award of Contract

The award was made to the best and lowest responsive bidder, Messrs Naveton Nigeria Limited. Notification of award letter is dated February 3, 2023.

4.4.2.9 Contract Documents

The quotations, the award letter, acceptance letter and signed contract agreement constitute the contract documents. These were duly prepared and in accordance with the standard practice.

4.4.2.10 Procurement Duration

The procurement process duration was completed within 20 days.

4.4.2.11 Contract Implementation

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

4.4.2.12 Payments

The payment voucher for the gross amount N6,791,688.75 was not sighted.

4.4.2.13 Physical Inspection

The team carried out physical inspection of the procured good and it was found to be in good working conditions Appendix vii.

4.4.3 Recommendation

1. Records of bid opening activities including bid return sheets and bid evaluation reports should always be prepared and kept for ease of retrieval for other purposes.
2. Ensure that all bidders have the current mandatory compliance documents. If they are exempted, evidence of the exemption must be attached.

4.4.4 Conclusion

The primary attribute of good procurement depends on the levels of compliance with rules and guidelines. ACEFUELS should always strive to achieve that.

4.5. PROCUREMENT AND INSTALLATION OF ELECTRICAL GENERATORS AT ACE-PUTOR

4.5.1 Introduction

This contract is in the 2023 procurement plan of the Centre and was procured through Request for Quotation (RFQ). Three (3) bidders were invited to submit quotations and all the three responded. The contract was awarded to Messrs Viamariae Tech. Ltd, with an award letter dated July 17, 2023. The contract amount was N3, 273,536.25.

4.5.2 Observations/ Findings

The review showed the following observation regarding the process;

4.5.2.1 Procurement Planning

This contract is in the ACE-FUELS 2023 procurement plan.

4.5.2.2 Advertisement

This does not require newspaper advertisement but should have been placed on the Centre website and notice board.

4.5.2.3 Pre/Post Qualification

Pre-Qualification exercise does not apply to this procurement.

4.5.2.4 Competition

There was considerable competition with the process.

4.5.2.5 Bid Opening

This nature of the bids opening could not be determined because of the value of the contract and the method of procurement. The bidders were not represented.

4.5.2.6 Bidding Documents

Standard bidding documents were not used, rather specifications were issued to the bidders.

4.5.2.7 Evaluation of Bids/ Proposals

The bids were evaluated by the procurement committee. Approval was made by the University's approval authority.

4.5.2.8 Award of Contract

The award was made to the best and lowest responsive bidder. Notification of award letter is dated July 17, 2023.

4.5.2.9 Contract Documents

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

4.5.2.10 Procurement Duration

The procurement duration was completed within 84 days. This is long and it exceeded the time allowable for RFQ.

4.5.2.11 Contract Implementation

The contract implementation was good.

4.5.2.12 Payments

1. N2, 698,764.19 net was paid on October 3, 2023 with PV/2023/FUTO-1/000000527.
2. N152,257.50 WHT was deducted with PV/2023/FUTO-1/000000528 of October 3, 2023.
3. N228,389.25 for VAT was deducted through PV/2023/FUTO-1/000000529 on October 3, 2023.
4. N30,451.50 being for stamp duty was deducted on October 3, 2023. With PV/2023/FUTO-1/000000530.

4.5.2.13 Physical Inspection

The audit team carried out physical inspection of some of the materials procured.

4.5.3 Recommendation

Based on the audit process field work at the ACETEL, the Centre should be more circumspect while receiving and evaluating submissions from the bidders.

4.5.4 Conclusion

The primary attribute of good procurement is dependent on compliances with the procurement guiding principles. ACE-FUELS should always strive to achieve that.

4.6. PROCUREMENT OF LABORATORY EQUIPMENT (BALL MILL & ACCESSORIES)

4.6.1 Introduction

This contract is in the 2023 procurement plan of the Centre and was procured through Request for Quotation (RFQ). The invitation was issued on September 25, 2023 to three (3) bidders. and they responded positively and returned them on October 9, 2023. The contract was awarded to Messrs. Naveton Nigeria Limited of 223, Ikorodu Road, Ilupeju, Somolu, Lagos state, with an award letter dated October 16, 2023. The contract award amount was N3, 982,698.79.

4.6.2 Observations/ Findings

The review showed the following observation regarding the process;

4.6.2.1 Procurement Planning

This contract is in the ACE-FUELS 2023 procurement plan.

4.6.2.2 Advertisement

No advertisement was made.

4.6.2.3 Pre/Post Qualification

Pre-Qualification exercise does not apply to this procurement.

4.6.2.4 Competition

The bids were competitive and the prices are within the market averages.

4.6.2.5 Bid Opening

The bids were opened in the absence of the bidders.

4.6.2.6 Bidding Documents

Standard bidding documents were not used for the procurement, but schedules and specifications with similar contents were issued to the bidders.

4.6.2.7 Evaluation of Bids/ Proposals

The bids were evaluated as received by the procurement officer. Approval was made by the appropriate approval authority before award letter was issued.

4.6.2.8 Award of Contract

The award was made to the best and lowest responsive bidder. Notification of award letter is dated July 17, 2023.

4.6.2.9 Contract Documents

The contract award letter, the acceptance letter, the quotation and the contract agreement made up the contract document.

4.6.2.10 Procurement Duration

The procurement duration was completed within 20 days.

4.6.2.11 Contract Implementation

The contract implementation was good considering that there was no variation and the items were delivered within reasonable time.

4.6.2.12 Payments

1. N3, 263,821.65 was paid using PV/2023/FUTO-1/000000621 of November 23, 2023.
2. N184,199.82 was WHT paid with PV/2023/FUTO-1/000000622 of November 23, 2023.
3. N276,299.73 was for for VAT paid on November 23, 2023 with PV/2023/FUTO-1/000000623.
4. N36,839.96 was for STAMP DUTY paid with PV/2023/FUTO-1/000000624 of November 23, 2023.

4.6.2.13 Physical Inspection

The audit team carried out physical inspection and the pictures of the materials procured was captured as attached appendix vii.

4.6.3 Recommendation

ACEFUELS should ensure that the necessary compliant documents are sighted be evolution of bids. Where they were exempted, such exemption should be sighted and confirmed.

4.6.4 Conclusion

The primary attribute of good procurement is dependent on compliances with the procurement guiding principles. ACE-CUEL should always strive to achieve that.

APPENDICES

APPENDIX I
LIST OF PROCUREMENT BY ACE-FUELS

FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI

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
		ACE-FUELS, FUTO								
		GOODS								
1	ACE-FUELS/FUTO/GDS/23-	PROCUREMENT AND INSTALLATION OF LABORATORY EQUIPMENT FOR ACE-FUELS GENERAL PURPOSE LABORATORY II	MESSERS. NAVETON NIGERIA LIMITED	3,805,500.00	29-Mar-23	GOODS	RFQ	SH		COMPLETED
2	ACE-FUELS/FUTO/GDS/23-002	PROCUREMENT OF 45KVA SOUNDPROOF DIESEL-POWERED GENERATOR	MESSERS. HONEYDOVE INTEGRATED RESOURCES & LOGISTICS LIMITED	9,481,500.00	30-Mar-23	GOODS	RFQ	RFQ		COMPLETED
3	ACE-FUELS/FUTO/GDS/23-003	PROCUREMENT OF COMPUTERS	MESSERS. NAVETON NIGERIA LIMITED	6,791,688.75	3-Feb-23	GOODS	RFQ	RFQ	REVIEWED	COMPLETED
4	ACE-FUELS/FUTO/GDS/23-004	PROCUREMENT OF 30KVA SOUNDPROOF DIESEL-POWERED GENERATOR	MESSERS. KELIYKE ASSOCIATES LIMITED	9,236,162.50	24-May-23	GOODS	RFQ	RFQ	REVIEWED	COMPLETED
5	ACE-FUELS/FUTO/GDS/23-005	SUPPLY AND INSTALLATION OF LABORATORY SAFETY ITEMS	MESSERS. NAVETON NIGERIA LIMITED	1,788,026.00	2-May-23	GOODS	SH	SH		COMPLETED
6	ACE-FUELS/FUTO/GDS/23-	INSTALLATION OF RFID KEYCARD CONTACTLESS DOOR LOCK SYSTEM	MESSERS. CONSUMART GLOBAL SERVICES LIMITED	947,505.00	23-Jan-23	GOODS	SH	DC		COMPLETED
7	ACE-FUELS/FUTO/WKS/23-009	ELECTRICAL INSTALLATION OF GENERATORS AT ACE-FUELS	MESSRS. VIAMARIAE TECH LTD	3,273,536.25	17-Jul-23	WORKS	RFQ	SH	REVIEWED	COMPLETED
8	ACE-FUELS/FUTO/GDS/23-011	SUPPLY OF BENCH TOP GLOVE BOX FOR ACEFUELS LABORATORY (PLEXI GLASS)	MESSRS. CONSUMART GLOBAL SERVICES LTD	3,268,000.00	17-Oct-23	GOODS	RFQ	SH		COMPLETED

9	ACE-FUELS/FUTO/GDS/23-012	PROCUREMENT OF TOYOTA HIGH ROOF BUS FOR ACE-FUELS	MESSRS. KOJO MOTORS LTD	66,329,788.00	20-Nov-23	GOODS	NCB	NCB	REVIEWED	COMPLETED
10	ACE-FUELS/FUTO/GDS/23-014	PROCUREMENT OF LAB EQUIPMENTS (BALL MILL & ACCESSORIES)	NAVETON NIG. LTD.	3,982,698.79	16-Oct-23	GOODS	RFQ	SH	REVIEWED	COMPLETED
11	ACE-FUELS/FUTO/GDS/23-016	PROCUREMENT OF BENCH TOP GLOVE FOR ACE-FUELS	MESSRS. ZUNACH AGRO – ALLIED LIMITED	2,224,417.70	28-Aug-23	GOODS	RFQ	SH		COMPLETED
12	ACE-FUELS/FUTO/GDS/23-	PROCUREMENT AND INSTALLATION OF 35KVA SOLAR PLANT AT ACE-FUELS	MESSERS. VIAMARIAE TECH LIMITED	2,642,672.50	10-Oct-23	GOODS	RFQ	SH		COMPLETED
13	ACE-FUELS/FUTO/GDS/23-	ONLINE LMS SERVICES	MESSRS. DIGITAL DIALOGUE LIMITED	701,975.00	14-Sep-23	GOODS	SH	DC		COMPLETED
14	ACE-FUELS/FUTO/LPO/16466	PROCUREMENT OF MICROBIOLOGY LABORATORY EQUIPMENT	MESSRS. CONSUMART GLOBAL SERVICES LTD	924,930.00	26-Oct-23	GOODS	SH	DC		COMPLETED
		WORKS								
15	ACE-FUELS/FUTO/WKS/23-001	CONSTRUCTION OF GENERATOR HOUSE	MESSRS. AMBONG ENERGY SERVICES LIMITED	2,808,485.38	7-Aug-23	WORKS	RFQ	SH		COMPLETED
16	ACE-FUELS/FUTO/WKS/23-	CONSTRUCTION OF DWARF FENCE	MESSRS. CONSUMART GLOBAL SERVICES LTD	2,876,915.00	5-May-23	WORKS	RFQ	SH		COMPLETED
17	ACE-FUELS/FUTO/WKS/23-010	MAINTENANCE OF ACE-FUELS HOSTEL	MESSRS. HONEYDOVE INTEGRATED RESOURCES & LOGISTICS LIMITED	19,603,915.00	8-Dec-23	WORKS	RFQ	RFQ	REVIEWED	ON-GOING
		TOTAL		140,687,715.87					35.29% REVIEW SAMPLE	

APPENDIX II
CHECKLISTS AND PROCUREMENT DURATION FORMS

AFRICA CENTRE OF EXCELLENCE IN FUTURE ENERGIES AND ELECTROCHEMICAL (ACE-FUELS)

FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI**GOODS**

1..

CHECK LIST

LOAN/CREDIT NO.6510-NG	REVIEW DATE: February 27, 2024			
CONTRACT DATA				
Contract Name & Number: Procurement of 18-Seater Mini Bus: ACE-FUELS/FUTO/GDS/23-012	Type of Contract: Lump Sum			Contract Amount: N
	Goods (X)	Works ()	Services ()	66,329,788.00
Contractor's Name & Address: Messrs, Kojo Motors Limited, 59, Razaq Balogun Street Western Av, Surulere, Lagos	Notification of Award & Date			November 20, 2023
	Acceptance Letter & Date			November 30, 2023
No. of Bids Received: Two (2)	Date of Contract Performance			Not sighted
	Date of Contract Agreement:			December 13, 2023
Location of Goods, Works or Service:	ACE-FUELS, Federal University of Technology, Owerri.			
TOPIC	COMMENTS & FINDINGS:			
PRFOCUREMENT AND CONTRCTING				
Contract Package (Items & Quantity)	ACE-FUELS/FUTO/GDS/23-012			
	1No 18-Seater Mini Bus			
Contract Type {Goods, Works (S&L) Services}	Goods			
Procurement Method (ICB, LIB, NCB, SHOPPING-RFQ/RFT)	NCB			
Prequalification (Yes/No)	No			
Single Stage/Two Stage	Single Stage			
Domestic Preference (Yes/No)	No			
Bank Review (PRIOR, POST, SOL)	Prior			
COSTS				
USD Equivalent	81,113.54			
Exchange Rate/Date	USD 817.74 (November, 2023).			
Price of Lowest Evaluated Bidder (N)	66,329,788.00			
Contract Value at Award (N)	66,329,788.00			
Contingencies in PAD	N/A			
Final Contract Price (N)	66,329,788.00 - gross			

TIME (DATE)				
General Procurement Notice (GPN)	No GPN but SPN in (i) Awareness Times of October 16, 2023 (ii) National Express of October 16, 2023 (iii) Federal Tenders' Journal of October 16 to October 19, 2023. These newspapers are published in Minna and Abuja respectively.			
Request for Proposal (RFP)	Not Applicable			
Invitation for Prequalification	Not Applicable			
Invitation for Bids	October 16, 2023			
Submission of Bids	November 14, 2023			
Contract Award Signature	November 20, 2023			
Date of Contract Performance	Contract Performance – Not sighted			
Completion Period offered by the Contractor.	Two (2) weeks			
Date of Contract Completion	Completion – November 30, 2023			
CONTRACT ADMINISTRATION:				
Changes to Contract	Description	Date	Price Impact	
	None	Not Applicable	Not Applicable	
Final Payment	Description	Date of Invoice	Date of Payment	
	Procurement of 18-Seater Mini Bus	December 12, 2023	December 18, 2023	
Total Payment	66,329,788.00 - gross			
DISBURSEMENT				
Disbursement Method (Direct, SOE, Special Account)	Direct			
Percentage of Bank Financing (%)	0.40%			
Disbursements: Amount & Date:	66,329,788.00 - gross			
DELIVERABLES:				
Contract Package	Reference/ Description	Quantity/% Completed	Date Delivered/ Completed	Remarks (Note any Discrepancies from Contract)
ACE-FUELS/FUTO/GDS/23-012	Contract for Procurement of 18-Seater Mini Bus	100%	Delivered December 12, 2023	None

AFRICA CENTRE OF EXCELLENCE IN FUTURE ENERGIES AND ELECTROCHEMICAL (ACE-FUELS)

FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI**GOODS****PROCUREMENT DURATION FORM****Contract No:** ACE-FUELS/FUTO/GDS/23-012**Contract Name:** Procurement of 18-Seater Mini Bus**Date General Procurement Notice (GPN):** No**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	October 16, 2023	0	0
10	Submission of bids	November 14, 2023	29	29
11	Bid Evaluation Report preparation (financial)	November 16, 2023	2	2
12	Request for Clarification	Not Applicable	0	0
13	Bank's No Objection	Not Applicable	0	0
14	Contract Award Notice	November 20, 2023	4	4
15	Contract Signed	December 13, 2023	23	23
	TOTAL DAYS		DAYS	58 DAYS

AFRICA CENTRE OF EXCELLENCE IN FUTURE ENERGIES AND ELECTROCHEMICAL (ACE-FUELS)

FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI**WORKS**

2..

CHECK LIST

LOAN/CREDIT NO.6510-NG	REVIEW DATE: February 27, 2024			
CONTRACT DATA				
Contract Name & Number: Contract for the maintenance of ACE-FUELS Hostel, FUTO	Type of Contract: Lump Sum			Contract Amount: N
	Goods ()	Works (X)	Services ()	19,603,915.00
Contractor's Name & Address: Messrs, Honeydove Integrated Resources & Logistics Ltd	Notification of Award & Date			December 8, 2023
	Acceptance Letter & Date			December 18, 2023
No. Of Bids Received: Three (3)	Date of Contract Performance			Not sighted
	Date of Contract Agreement:			December 19, 2023
Location of Goods, Works or Service:	ACE-FUELS, Federal University of Technology, Owerri.			
TOPIC	COMMENTS & FINDINGS:			
PRFOCUREMENT AND CONTRCTING				
Contract Package (Items & Quantity)	ACE-FUELS/FUTO/WKS/23-010			
	Contract for the maintenance of ACE-FUELS Hostel, FUTO			
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	23,973.29			
Exchange Rate/Date	USD 817.74 (November, 2023).			
Price of Lowest Evaluated Bidder (N)	19,603,915.00			
Contract Value at Award (N)	19,603,915.00			
Contingencies in PAD	N/A			
Final Contract Price	19,603,915.00 gross			
TIME (DATE)				

General Procurement Notice (GPN)	National advertisement not required.			
Request for Proposal (RFP)	Not Applicable			
Invitation for Prequalification	Not Applicable			
Invitation for Bids	November 13, 2023			
Submission of Bids	November 27, 2023			
Contract Award Signature	December 8, 2023			
Date of Contract Performance	Contract Performance – Not sighted			
Completion Period offered by the Contractor.	Eight (8) weeks			
Date of Contract Completion	Completion – Not completed			
CONTRACT ADMINISTRATION:				
Changes to Contract	Description	Date	Price Impact	
	None	Not Applicable	Not Applicable	
Final Payment	Description	Date of Invoice	Date of Payment	
	Contract for the maintenance of ACE-FUELS Hostel, FUTO	Not Due	Not Due	
Total Payment	No payment is seen to have been made. Request for 1 st payment is dated February 6, 2024.			
DISBURSEMENT				
Disbursement Method (Direct, SOE, Special Account)	Direct			
Percentage of Bank Financing (%)	0.40%			
Disbursements: Amount & Date:	No disbursement sighted to date.			
DELIVERABLES:				
Contract Package	Reference/Description	Quantity/% Completed	Date Delivered/Completed	Remarks (Note any Discrepancies from Contract)
ACE-FUELS/FUTO/WKS/23-010	Contract for the maintenance of ACE-FUELS Hostel, FUTO	60%	February 6, 2024 (based on Centre Leader's assessment)	None

AFRICA CENTRE OF EXCELLENCE IN FUTURE ENERGIES AND ELECTROCHEMICAL (ACE-FUELS)

FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI**WORKS****PROCUREMENT DURATION FORM****Contract No:** ACE-FUELS/FUTO/WKS/23-010**Contract Name:** Contract for the maintenance of ACE-FUELS Hostel, FUTO.**Date General Procurement Notice (GPN):** Not Used**Bid Validity Period:** 60 Days

S/No.	STEPS	DURATION (DAYS)		
		Actual Date	Between Events	Overall (No of Days)
1	Prequalification documents received by Bank	Not Applicable	0	0
2	Bank's No Objection	Not Applicable	0	0
3	Invitation for Prequalification issued	Not Applicable	0	0
4	Submission of Prequalification applications	Not Applicable	0	0
5	PQ Evaluation Report received by Bank	Not Applicable	0	0
6	Bank's No Objection	Not Applicable	0	0
7	Bid documents received by Bank	Not Applicable	0	0
8	Bank's No Objection/BPP No Objection	None	0	0
9	Invitation for Bids issued	November 13, 2023	0	0
10	Submission of bids	November 27, 2023	14	14
11	Bid Evaluation Report preparation (financial)	December 7, 2023	10	10
12	Request for Clarification	Not Applicable	0	0
13	Bank's No Objection	Not Applicable	0	0
14	Contract Award Notice	December 8, 2023	1	1
15	Contract Signed	December 19, 2023	11	11
	TOTAL DAYS		DAYS	36 DAYS

**AFRICA CENTRE OF EXCELLENCE IN FUTURE ENERGIES AND ELECTROCHEMICAL SYSTEMS
(ACE-FUELS)
FEDERAL UNIVERSITY OF TECHNOLOGY OWERRI, IMO STATE**

GOODS

3..

CHECK LIST

LOAN/CREDIT NO.6510-NG	REVIEW DATE: FEBRUARY 28, 2024			
CONTRACT DATA				
Contract Name & Number: PROCUREMENT OF 30KVA SOUNDPROOF GENERATOR (ACE-FUELS/FUTO/GDS/23-004)	Type of Contract: Lump Sum			Contract Amount: N
	Goods (X)	Work ()	Services ()	N9,236,162.50
Contractor's Name & Address: Messrs KELIYKE ASSOCIATES LIMITED 15 Ovim street (Prefab) Aladinma Owerri, Imo State	Notification of Award & Date			May 24, 2023
	Acceptance Letter & Date			June 12, 2023
No. Of Bids Received: Three (3)	Date of Contract Performance:			Not Sighted
	Date of Contract Agreement:			June 21, 2023
Location of Goods, Works or Service:	Federal University of Technology Owerri, Imo State.			
TOPIC	COMMENTS & FINDINGS:			
PRFOCUREMENT AND CONTRCTING				
Contract Package (Items & Quantity)	Item: PROCUREMENT OF 30KVA SOUNDPROOF GENERATOR			
	Quantity: 1			
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	\$20,043.32			
Exchange Rate/Date	USD 460.81 (May 2023).			
Price of Lowest Evaluated Bidder (N)	N9,236,162.50			
Contract Value at Award (N)	N9,236,162.50			

Contingencies in PAD	N/A			
Final Contract Price	N9,236,162.50			
TIME (DATE)				
General Procurement Notice (GPN)	Not Applicable			
Request for Proposal (RFP)	Not Applicable			
Invitation for Prequalification	Not Applicable			
Invitation for Bids	April 21, 2023			
Submission of Bids	May 5, 2023			
Contract Award Signature	May 24, 2023			
Date of Contract Performance	Not Sighted			
Completion Period Offered by the Contractor	Six Weeks			
Date of Contract Completion	June 22, 2023			
CONTRACT ADMINISTRATION:				
Changes to Contract	Description	Date	Price Impact	
	None	Not Applicable	Not Applicable	
Final Payment	Description	Date of Invoice	Date of Payment	
	Release of Retention for Purchase of Generator	November 1, 2023	November 8, 2023	
Total Payment	N8,076,272.33 Net			
DISBURSEMENT				
Disbursement Method (Direct, SOE, Special Account)	Direct			
Percentage of Bank Financing (%)	0.33%			
Disbursements: Amount & Date	N7,614,464.20- Payment for Supply and Installation Of 30KVA Soundproof Generator – PV/2023/FUTO-1/000000331 of July 7, 2023.			
	N461,808.13 – Release of Retention for Purchase of Generator - PV/2023/Futo-1/000000592 of November 8, 2023			
DELIVERABLES:				
Contract Package	Reference/Description	Quantity/% Completed	Date Delivered/Completed	Remarks (Note any Discrepancies from Contract)
ACE-FUELS/FUTO/GDS/23-004	PROCUREMENT OF 30KVA SOUNDPROOF OF GENERATOR	100%	June 22, 2023	None

**AFRICA CENTRE OF EXCELLENCE IN FUTURE ENERGIES AND ELECTROCHEMICAL SYSTEMS
(ACE-FUELS)
FEDERAL UNIVERSITY OF TECHNOLOGY OWERRI, IMO STATE**

GOODS

PROCUREMENT DURATION FORM

Contract No: ACE-FUELS/FUTO/GDS/23-004

Contract Name Procurement Of 30KVA Soundproof Generator

Date General Procurement Notice (GPN): Not Used

Bid Validity Period: 60 Days

S/No.	STEPS	DURATION (DAYS)		
		Actual Date	Between Events	Overall (No of Days)
1	Prequalification documents received by Bank	Not Applicable	0	0
2	Bank's No Objection	Not Applicable	0	0
3	Invitation for Prequalification issued	Not Applicable	0	0
4	Submission of Prequalification applications	Not Applicable	0	0
5	PQ Evaluation Report received by Bank	Not Applicable	0	0
6	Bank's No Objection	Not Applicable	0	0
7	Bid documents received by Bank	Not Applicable	0	0
8	Bank's No Objection/BPP No Objection	None	0	0
9	Invitation for Bids issued	April 21, 2023	0	0
10	Submission of bids	May 5, 2023	14	14
11	Bid Evaluation Report preparation (financial)	Not Sighted	0	0
12	Request for Clarification	Not Applicable	0	0
13	Bank's No Objection	Not Applicable	0	0
14	Contract Award Notice	May 24, 2023	19	19
15	Contract Signed	June 21, 2023	28	28
	TOTAL DAYS		DAYS	61 DAYS

**AFRICA CENTRE OF EXCELLENCE IN FUTURE ENERGIES AND ELECTROCHEMICAL SYSTEMS
(ACE-FUELS)
FEDERAL UNIVERSITY OF TECHNOLOGY OWERRI, IMO STATE**

GOODS

4..

CHECK LIST

LOAN/CREDIT NO.6510-NG	REVIEW DATE: FEBRUARY 28, 2024			
CONTRACT DATA				
Contract Name & Number: PROCUREMENT OF COMPUTERS (ACE-FUELS/FUTO/GDS/23-003)	Type of Contract: Lump Sum			Contract Amount: N
	Goods (X)	Work ()	Services ()	N6,791,688.75
Contractor's Name & Address: Messrs NAVETON NIGERIA LIMITED 223 Ikorodu Road, Ilupeju, Lagos State.	Notification of Award & Date			February 3, 2023
	Acceptance Letter & Date			February 6, 2023
No. Of Bids Received: Three (3)	Date of Contract Performance:			Not Sighted
	Date of Contract Agreement:			February 6, 2023
Location of Goods, Works or Service:	Federal University of Technology Owerri, Imo State.			
TOPIC	COMMENTS & FINDINGS:			
PRFOCUREMENT AND CONTRCTING				
Contract Package (Items & Quantity)	Item: PROCUREMENT OF COMPUTERS			
	Quantity: 15 Numbers 2Nr. Hp – 15 intel core i5 (i5 – 10210u) – 10 th Gen – Touchscreen 12GB RAM – 1TB HDD, (1.6) GHz base Frequency up to 4GHz with intel Turbo Boost Technology, 6MB Cache, 4 cores 6Nr. AMD Ryzen 3250U (up to 3.5 GHz with intel Turbo Boost System Technology, 6MB L3 Cache 4 Cores) 4Nr. Desktop PC Hp Elitedesk 800 G3 SFF Core i5 – 7 th Gen – 8GB RAM – 512GB SSD (Core I5 7500/3.4GHz) 3Nr. All in One PC HP 200 G4 all in one 22" FHD Core i5 – 10210U – 8GB RAM – 1TB HDD (i5 – 10210U, 4 cores, 4.2 GHz clock 6MB L3 cache)			
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	\$14,751.07			
Exchange Rate/Date	USD 460.42 (February 2023).			
Price of Lowest Evaluated Bidder (N)	N6,791,688.75			
Contract Value at Award (N)	N6,791,688.75			
Contingencies in PAD	N/A			
Final Contract Price	N6,791,688.75			
TIME (DATE)				
General Procurement Notice (GPN)	Not Applicable			
Request for Proposal (RFP)	Not Applicable			
Invitation for Prequalification	Not Applicable			
Invitation for Bids	January 17, 2023			
Submission of Bids	January 31, 2023			
Contract Award Signature	February 3, 2023			
Date of Contract Performance	Not Sighted			
Completion Period Offered by the Contractor	Four (4) Weeks			
Date of Contract Completion	February 15, 2023			
CONTRACT ADMINISTRATION:				
Changes to Contract	Description	Date	Price Impact	
	None	Not Applicable	Not Applicable	
Final Payment	Description	Date of Invoice	Date of Payment	
		February 13, 2023	Not Sighted	
Total Payment	No Payment Voucher Sighted			
DISBURSEMENT				
Disbursement Method (Direct, SOE, Special Account)	Direct			
Percentage of Bank Financing (%)	0.24%			
Disbursements: Amount & Date	No Payment Voucher Sighted			
DELIVERABLES:				
Contract Package	Reference/Description	Quantity/% Completed	Date Delivered/Completed	Remarks (Note any Discrepancies from Contract)
ACE-FUELS/FUTO/GDS/23-003	Procurement of Computers	100%	June 22, 2023	None

**AFRICA CENTRE OF EXCELLENCE IN FUTURE ENERGIES AND ELECTROCHEMICAL SYSTEMS
(ACE-FUELS)
FEDERAL UNIVERSITY OF TECHNOLOGY OWERRI, IMO STATE**

GOODS

PROCUREMENT DURATION FORM

Contract No: ACE-FUELS/FUTO/GDS/23-003

Contract Name Procurement of Computers

Date General Procurement Notice (GPN): Not Used

Bid Validity Period: 60 Days

S/No.	STEPS	DURATION (DAYS)		
		Actual Date	Between Events	Overall (No of Days)
1	Prequalification documents received by Bank	Not Applicable	0	0
2	Bank's No Objection	Not Applicable	0	0
3	Invitation for Prequalification issued	Not Applicable	0	0
4	Submission of Prequalification applications	Not Applicable	0	0
5	PQ Evaluation Report received by Bank	Not Applicable	0	0
6	Bank's No Objection	Not Applicable	0	0
7	Bid documents received by Bank	Not Applicable	0	0
8	Bank's No Objection/BPP No Objection	None	0	0
9	Invitation for Bids issued	January 17, 2023	0	0
10	Submission of bids	January 31, 2023	14	14
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	February 3, 2023	3	3
15	Contract Signed	February 6, 2023	3	3
	TOTAL DAYS		DAYS	20 DAYS

**AFRICA CENTRE OF EXCELLENCE IN FUTURE ENERGIES AND ELECTROCHEMICAL
SYSTEMS (ACE-FUELS)
FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI**

**WORKS
CHECK LIST**

LOAN/CREDIT NO.6510-NG	REVIEW DATE: February 27, 2024			
CONTRACT DATA				
Contract Name & Number: Electrical installations of generators at ACE-FUELS	Type of Contract: Lump Sum			Contract Amount: N 3, 273,536.25
	Goods ()	Work (X)	Services ()	
Contractor's Name & Address: Viamariae Tech Limited No. 2 Orlu Road, Owerri Imo state.	Notification of Award & Date			July 17, 2023
	Acceptance Letter & Date			August 18, 2023
No. Of Bids Received: Three (3)	Date of Contract Performance:			Not sighted
	Date of Contract Agreement:			August 18, 2023
Location of Goods, Works or Service:	Federal University of Technology, Owerri.			
TOPIC	COMMENTS & FINDINGS:			
PRFOCUREMENT AND CONTRCTING				
Contract Package (Items & Quantity	Contract package: Electrical installations of generators at ACE-FUELS, FUTO.			
	Quantities; 1. Mobilize materials, ladder and other equipment for on-site installation of electrical parts and accessories and demobilization after work – 1L.S. 2. Supply and install GSF changeover (200 amps) – 2 L.S 3. Supply and install knife changeover for phase – 2no. 4. Supply and install coils/rolls of 10mm wire – 14no. 5. Supply and install bundles of 25mm wire – 5no. 6. Supply and install 35mm square x 4core armoured (scan) cable – 6sqmtr 7. Supply and install circuit breaker – 1n0. 8. Supply and install 100 amps gear switch – 1no. 9. Supply and install earthing rod, charcoal and accessories – 1no. 10. Supply and install concrete nail – 1pkt 11. Supply and install 50 x 50 trunking box – 15no.			

	12. Labour charges for all electrical works – 1L.S		
Contract Type {Goods, Works (S&L) Services}	Goods		
Procurement Method (ICB, LIB, NCB, SHOPPING-RFQ/RFT)	RFQ		
Prequalification (Yes/No)	No		
Single Stage/Two Stage	Single stage		
Domestic Preference (Yes/No)	No		
Bank Review (PRIOR, POST, SOL)	Prior		
COSTS			
USD Equivalent	\$4,396.13		
Exchange Rate/Date	USD 744.64 (August 18, 2023)		
Price of Lowest Evaluated Bidder (N)	3, 273,536.25		
Contract Value at Award (N)	3, 273,536.25		
Contingencies in PAD	Not applicable		
Final Contract Price	3, 273,536.25		
TIME (DATE)			
General Procurement Notice (GPN)	Not applicable		
Request for Proposal (RFP)	Not applicable		
Invitation for Prequalification	No		
Invitation for Bids	May 26, 2023		
Submission of Bids	June 2, 2023		
Contract Award Signature	July 17, 2023		
Date of Contract Performance	Not sighted		
Completion Period Offered by the Contractor	2 weeks		
Date of Contract Completion	August 23, 2023.		
CONTRACT ADMINISTRATION:			
Changes to Contract	Description	Date	Price Impact
	None	Not Applicable	Not Applicable
Final Payment	Description	Date of Invoice	Date of Payment
	Electrical installations of generators at ACE-	August 23, 2023	October 3, 2023

	FUELS, FUTO.			
Total Payment	N2, 698,764.19 (Net)			
DISBURSEMENT				
Disbursement Method (Direct, SOE, Special Account)	Direct			
Percentage of Bank Financing (%)	0.07%			
Disbursements: Amount & Date	N2, 698,764.19 (Net) PV/2023/FUTO-1/000000527 on October 3, 2023			
DELIVERABLES:				
Contract Package	Reference/Description	Quantity/% Completed	Date Delivered/Completed	Remarks <i>(Note any Discrepancies from Contract)</i>
ACE-FUELS/FUTO/PU/WKS/23-009	Electrical installations of generators at ACE-FUELS	100%	Not sighted	

**AFRICA CENTRE OF EXCELLENCE IN FUTURE ENERGIES AND ELECTROCHEMICAL
SYSTEMS (ACE-FUELS)
FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI**

GOODS

PROCUREMENT DURATION FORM

Contract No: ACE-FUELS/FUTO/PU/WKS/23-009

Contract Name: Electrical installations of generators at ACE-FUELS

Date General Procurement Notice (GPN): Not Used

Bid Validity Period: 60 days

S/No.	STEPS	DURATION (DAYS)		
		Actual Date	Between Events	Overall (No of Days)
1	Prequalification documents received by Bank	Not Applicable	0	0
2	Bank's No Objection	Not Applicable	0	0
3	Invitation for Prequalification issued	Not Applicable	0	0
4	Submission of Prequalification applications	Not Applicable	0	0
5	PQ Evaluation Report received by Bank	Not Applicable	0	0
6	Bank's No Objection	Not Applicable	0	0
7	Bid documents received by Bank	Not Applicable	0	0
8	Bank's No Objection/BPP No Objection	None	0	0
9	Invitation for Bids issued	May 26, 2023	0	0
10	Submission of bids	June 2, 2023	7	7
11	Bid Evaluation Report preparation (financial)	Not Applicable	0	0
12	Request for Clarification	Not Applicable	0	0
13	Bank's No Objection	Not Applicable	0	0
14	Contract Award Notice	July 17, 2023	45	45
15	Contract Signed	August 18, 2023	32	32
	TOTAL DAYS		DAYS	84 DAYS

**AFRICA CENTRE OF EXCELLENCE IN FUTURE ENERGIES AND ELECTROCHEMICAL
SYSTEMS (ACE-FUELS)
FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI**

**GOODS
CHECK LIST**

LOAN/CREDIT NO.6510-NG	REVIEW DATE: February 27, 2024			
CONTRACT DATA				
Contract Name & Number: Procurement of laboratory Equipment (Vibratory Mill) at ACE-FUELS laboratory.	Type of Contract: Lump Sum			Contract Amount: N
	Goods (X)	Work ()	Services ()	3, 982,698.79
Contractor's Name & Address: Naveton Nigeria Limited 223, Ikorodu Road, Ilupeju, Somolu, Lagos state.	Notification of Award & Date			October 16, 2023
	Acceptance Letter & Date			October 18, 2023
No. Of Bids Received: Three (3)	Date of Contract Performance:			Not sighted
	Date of Contract Agreement:			October 20, 2023
Location of Goods, Works or Service:	Federal University of Technology, Owerri.			
TOPIC	COMMENTS & FINDINGS:			
PRFOCUREMENT AND CONTRCTING				
Contract Package (Items & Quantity)	Contract package: Procurement of laboratory equipment Phase III at ACE-FUELS laboratory.			
	Quantities; 1. 1.Ball mill, BKBM-V2 (220V;50/60Hz) – 1no. 2. Mill pot, PTFE mill pot, 250ml – 4no. 3. Mill pot, polyurethane mill pot, 250ml – 4no. 4. Pot, agate ball, 250ml – 4no. 5. Hotplate magnetic stirrer, BK-MS120 – 1no. 6. Clearing and delivery			
Contract Type {Goods, Works (\$&L) Services}	Goods			
Procurement Method (ICB, LIB, NCB, SHOPPING-RFQ/RFT)	RFQ			
Prequalification (Yes/No)	No			
Single Stage/Two Stage	Single stage			
Domestic Preference (Yes/No)	No			

Bank Review (PRIOR, POST, SOL)	Prior		
COSTS			
USD Equivalent	\$4,783.56		
Exchange Rate/Date	USD 832.58 (October 20, 2023)		
Price of Lowest Evaluated Bidder (N)	3, 982,698.79		
Contract Value at Award (N)	3, 982,698.79		
Contingencies in PAD	Not applicable		
Final Contract Price	3, 982,698.79		
TIME (DATE)			
General Procurement Notice (GPN)	Not applicable		
Request for Proposal (RFP)	Not applicable		
Invitation for Prequalification	No		
Invitation for Bids	September 25, 2023 (Request for quotations)		
Submission of Bids	October 9, 2023 (Submission of quotations)		
Contract Award Signature	October 16, 2023		
Date of Contract Performance	Not sighted		
Completion Period Offered by the Contractor	4 weeks		
Date of Contract Completion	November 23, 2023.		
CONTRACT ADMINISTRATION:			
Changes to Contract	Description	Date	Price Impact
	None	Not Applicable	Not Applicable
Final Payment	Description	Date of Invoice	Date of Payment
		November 15, 2023	November 23, 2023
Total Payment	N3, 263,821.65 (Net)		
DISBURSEMENT			
Disbursement Method (Direct, SOE, Special Account)	Direct		
Percentage of Bank Financing (%)	0.07%		
Disbursements: Amount & Date	N3, 263,821.65 – Being payment for supply of Vibratory Mill at ACE-FUELS laboratory. Voucher no. PV/2023/FUTO-1/000000621 of November 23, 2023		

	<p>N184,199.82 – Being payment for WHT Voucher no. PV/2023/FUTO-1/000000622 of November 23, 2023</p> <p>N276,299.73 – Being payment for VAT Voucher no. PV/2023/FUTO-1/000000623 of November 23, 2023</p> <p>N36,839.96 – Being payment for STAMP DUTY Voucher no. PV/2023/FUTO-1/000000624 of November 23, 2023</p>			
DELIVERABLES:				
Contract Package	Reference/Description	Quantity/% Completed	Date Delivered/ Completed	Remarks <i>(Note any Discrepancies from Contract)</i>
ACE-FUELS/FUTO/PU/GDS/23-015	Procurement of laboratory equipment Phase III at ACE-FUELS laboratory	100%	November 23, 2023.	None

**AFRICA CENTRE OF EXCELLENCE IN FUTURE ENERGIES AND ELECTROCHEMICAL
SYSTEMS (ACE-FUELS)**

FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI

GOODS

PROCUREMENT DURATION FORM

Contract No: ACE-FUELS/FUTO/PU/GDS/23-015

Contract Name: Procurement of laboratory Equipment Phase III at ACE-FUELS laboratory

Date General Procurement Notice (GPN): Not Used

Bid Validity Period: 60 days

S/No.	STEPS	DURATION (DAYS)		
		Actual Date	Between Events	Overall (No of Days)
1	Prequalification documents received by Bank	Not Applicable	0	0
2	Bank's No Objection	Not Applicable	0	0
3	Invitation for Prequalification issued	Not Applicable	0	0
4	Submission of Prequalification applications	Not Applicable	0	0
5	PQ Evaluation Report received by Bank	Not Applicable	0	0
6	Bank's No Objection	Not Applicable	0	0
7	Bid documents received by Bank	Not Applicable	0	0
8	Bank's No Objection/BPP No Objection	None	0	0
9	Invitation for Bids issued	September 25, 2023	0	0
10	Submission of bids	October 9, 2023	12	12
11	Bid Evaluation Report preparation (financial)	Not Applicable	0	0
12	Request for Clarification	Not Applicable	0	0
13	Bank's No Objection	Not Applicable	0	0
14	Contract Award Notice	October 16, 2023	4	4
15	Contract Signed	October 20, 2023	4	4
	TOTAL DAYS		DAYS	20 DAYS

APPENDIX III
PROCESS/ACTIVITY PERFORMANCE RISK RANGE AND SCORE

**AFRICA CENTRE OF EXCELLENCE IN FUTURE ENERGIES AND ELECTROCHEMICAL SYSTEMS (ACE-FUELS)
FEDERAL UNIVERSITY OF TECHNOLOGY OWERRI, IMO STATE
GOODS**

1.. PROCUREMENT OF 18-SEATER MINI BUS

PROCESS/ACTIVITY PERFORMANCE RISK RANGE AND SCORE

S/NO	PROCESS/ACTIVITY	PROCESS/ACTIVITY PERFORMANCE RISK				PROCESS EVALUATION SCORE				REMARK
		NOT APPLICABLE NA	0% - 39.99% (L)	40%-59.99% (M)	60%-100% (H)	0%-49.99% (POOR)	50%-74.99% (FAIR)	75%-100% (GOOD)	OVERALL SCORE	
A	INVITATION FOR BIDS							Good		
1	In the Procurement Plan		X							
2	Appropriate Advertisement		X							
3	Standard Bidding Documents		X							
4	Specifications		X							
5	Appropriateness of Procurement Method and Threshold		X							
6	No. of Bids Invited	X								NCB advertisement
7	Bid Validity Period		X							
8	Compliance Documents received		X							
B	BIDS SUBMISSION							Good		
1	Submission made within solicitation period.		X							
2	No of Bids Received				X					2 Bids-poor response
3	Adequacy of Time for Bid Submission		X							

4	Level Of Compliance to Instructions		X							
C	QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY							Good		
1	Composition and Adequacy of Bid Evaluation Committee		X							Not sighted
2	Disqualification of Responsive Bids		X							
3	Failure to Disqualify Non-Responsive Bids		X							
4	Timeliness of Evaluation of Bids		X							
5	Similarities Between Competing Bids		X							
6	Detected Collusion of Bids		X							
7	Detected Falsification of Bids Documents		X							
8	Third Party Observer				X					No evidence sighted
D	NOTIFICATION OF AWARD OF CONTRACT							Good		
1	Period within which Award Letter was issued		X							
2	Adequacy of Award Letter content		X							
E	ACCEPTANCE OF AWARD OF CONTRACT						Fair			
1	Timeliness of Award Acceptance			X						Acceptance made 10 days after award
F	SIGNED							Good		

	CONTRACT/DATE									
1	Signed Contract Agreement		X							
2	Timeliness of Signing of Agreement		X							
G	CONTRACT AMENDMENTS, IF ANY									No Contract Amendment
1	Variation in contract	X								
H	STORE RECEIPT DOCUMENT							Good		
1	Appropriateness of Date of Receipt of Item		X							
2	Adequacy of Representation of items Received		X							
J	EVIDENCE OF DELIVERY/COMPLETION							Good		
1	Completion Documentation		X							
2	Completion within Agreed Time Period		X							
K	CONSULTANTS OPINION ON VALUE FOR MONEY	Good								
L	OVERALL RATING OF PROCUREMENT RISK AND EFFICIENCY	Risk				Efficiency				Low risk and Fair efficiency were adjudged based on the assessment of the basic activities and processes respectively.
		Low				Fair				

AFRICA CENTRE OF EXCELLENCE IN FUTURE ENERGIES AND ELECTROCHEMICAL (ACE-FUELS)

FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI

WORKS

2.. CONTRACT FOR THE MAINTENANCE OF ACE-FUELS HOSTEL, FUTO

PROCESS/ACTIVITY PERFORMANCE RISK RANGE AND SCORE

S/NO	PROCESS/ACTIVITY	PROCESS/ACTIVITY PERFORMANCE RISK				PROCESS EVALUATION SCORE				REMARK
		NOT APPLICABLE NA	0% - 39.99% (L)	40%-59.99% (M)	60%-100% (H)	0%-49.99% (POOR)	50%-74.99% (FAIR)	75%-100% (GOOD)	OVERALL SCORE	
A	INVITATION FOR BIDS							Good		
1	In the Procurement Plan		X							
2	Appropriate Advertisement		X							Advertisement should have been placed on the Centre website and notice board.
3	Standard Bidding Documents		X							SBD used
4	Specifications		X							
5	Appropriateness of Procurement Method and Threshold		X							
6	No. of Invited Vendors		X							3 Bids invited
7	Bid Validity Period		X							60 days stated
8	Compliance Documents received				X					Documents not sighted.
B	BIDS SUBMISSION							Good		
1	Submission made within Solicitation Period.		X							

2	No of Bids Received		X							3 bids received
3	Adequacy of Time for Bid Submission		X							
4	Level Of Compliance to Instructions		X							
C	QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY							Good		
1	Composition and Adequacy of Bid Evaluation Committee		X							Not sighted
2	Disqualification of Responsive Bids		X							
3	Failure to Disqualify Non-Responsive Bids		X							
4	Timeliness of Evaluation of Bids		X							
5	Similarities between competing bids		X							
6	Detected Collusion of Bids		X							
7	Detected Falsification of Bids Documents		X							
8	Third Party Observer					X				Evidence of third-party observer not sighted
D	NOTIFICATION OF AWARD OF CONTRACT							Good		
1	Period within which Award Letter was issued		X							
2	Adequacy of Award Letter content		X							

E	ACCEPTANCE OF AWARD OF CONTRACT							Good	
1	Timeliness of Award Acceptance		X						
F	SIGNED CONTRACT/DATE							Good	
1	Signed Contract Agreement		X						Made 11 days after date of contract award
2	Timeliness of Signing of Agreement		X						
G	CONTRACT AMENDMENTS, IF ANY								No Contract Amendment yet. Contract is ongoing
1	Variation in contract	X							
H	STORE RECEIPT DOCUMENT								Not Applicable
1	Appropriateness of Date of Receipt of Item	X							
2	Adequacy of Representation of items Received	X							
J	EVIDENCE OF DELIVERY/COMPLETION						Fair		
1	Completion Documentation	X							Contract is ongoing
2	Completion within agreed time period				X				Already 4 weeks behind schedule. Completion date was to January 26, 2024
K	CONSULTANTS OPINION ON VALUE FOR MONEY	Moderate							

L	OVERALL RATING OF PROCUREMENT RISK AND EFFICIENCY	Risk	Efficiency	Low risk and Fair efficiency were adjudged based on the assessment of the basic activities and processes respectively.
		Low	Fair	

AFRICA CENTRE OF EXCELLENCE IN FUTURE ENERGIES AND ELECTROCHEMICAL (ACE-FUELS)

FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI

GOODS

3..

PROCUREMENT OF 30KVA SOUNDPROOF GENERATOR

PROCESS/ACTIVITY PERFORMANCE RISK RANGE AND SCORE

S/NO	PROCESS/ACTIVITY	PROCESS/ACTIVITY PERFORMANCE RISK				PROCESS EVALUATION SCORE				REMARK
		NOT APPLICABLE NA	0% - 39.99% (L)	40%-59.99% (M)	60%-100% (H)	0%-49.99% (POOR)	50%-74.99% (FAIR)	75%-100% (GOOD)	OVERALL SCORE	
A	INVITATION FOR BIDS							Good		
1	In the Procurement Plan		X							
2	Appropriate Advertisement				X					No Advertisement/s was sighted as it is Required to be posted on School/Center Notice Boards and websites
3	Standard Bidding Documents		X							
4	Specifications		X							
5	Appropriateness of Procurement Method and Threshold		X							
6	No. of Invited Vendors		X							Three (3) Bid contractors were invited
7	Bid Validity Period				X					Not Stated
B	BIDS SUBMISSION							Good		

1	Submission Made Within Solicitation Period.		X							
2	No of Bids Received		X							Three Bids were received
3	Adequacy of Time for Bid Submission		X							
4	Level of Compliance to Instructions		X							
C	QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY							Fair		
1	Composition and Adequacy of Bid Evaluation Committee				X					Bid committee not sighted
2	Disqualification of Bids				X					Not Sighted
3	Failure to Disqualify Non-Responsive Bids				X					Not Sighted
4	Timeliness of Evaluation of Bids		X							
5	Similarities Between Competing Bids		X							
6	Detected Collusion of Bids		X							
7	Detected Falsification of Bids Documents		X							
8	Third Party Observer				X					Not Stated
D	NOTIFICATION OF AWARD OF CONTRACT							Good		
1	Period within which Award Letter was issued		X							
2	Adequacy of Award Letter content		X							

E	ACCEPTANCE OF AWARD OF CONTRACT						Fair			
1	Timeliness of Award Acceptance			X						Acceptance Letter came almost a month after Award of contract.
F	SIGNED CONTRACT/DATE							Good		
1	Signed Contract Agreement		X							
2	Timeliness of Signing of Agreement		X							
G	CONTRACT AMENDMENTS, IF ANY									None
1	Variations	X								None Stated
H	STORE RECEIPT DOCUMENT						Poor			
1	Appropriateness of Date of Receipt of Item				X					Not Sighted
2	Adequacy of Representation of items Received				X					Not Sighted
J	EVIDENCE OF DELIVERY/COMPLETION							Good		
1	Completion Documentation			X						Only the Receipt and invoice from the contractor was sighted
2	Completion within Agreed Time Period		X							
K	CONSULTANTS OPINION ON VALUE FOR MONEY	Fair								
L	OVERALL RATING OF	Risk				Efficiency				Low risk and Fair efficiency were

	PROCUREMENT RISK AND EFFICIENCY	Low	Fair	adjudged based on the assessment of the basic activities and processes respectively.
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**AFRICA CENTRE OF EXCELLENCE IN FUTURE ENERGIES AND ELECTROCHEMICAL SYSTEMS (ACE-FUELS)
FEDERAL UNIVERSITY OF TECHNOLOGY OWERRI, IMO STATE**

4.. PROCUREMENT OF COMPUTERS

PROCESS/ACTIVITY PERFORMANCE RISK RANGE AND SCORE

S/NO	PROCESS/ACTIVITY	PROCESS/ACTIVITY PERFORMANCE RISK				PROCESS EVALUATION SCORE				REMARK
		NOT APPLICABLE NA	0% - 39.99% (L)	40%-59.99% (M)	60%-100% (H)	0%-49.99% (POOR)	50%-74.99% (FAIR)	75%-100% (GOOD)	OVERALL SCORE	
A	INVITATION FOR BIDS							Good		
1	In the Procurement Plan		X							
2	Appropriate Advertisement				X					No Advertisement/s was sighted as it is Required to be posted on School/Center Notice Boards and websites
3	Standard Bidding Documents		X							
4	Specifications		X							
5	Appropriateness of Procurement Method and Threshold		X							
6	No. of Invited Vendors		X							Three (3) Bid contractors were invited
7	Bid Validity Period		X							
B	BIDS SUBMISSION							Good		
1	Submission Made Within Solicitation Period.		X							

2	No of Bids Received		X							Three Bids were received
3	Adequacy of Time for Bid Submission		X							
4	Level of Compliance to Instructions		X							
C	QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY							Fair		
1	Composition and Adequacy of Bid Evaluation Committee				X					Bid committee not sighted
2	Disqualification of Bids				X					Not Sighted
3	Failure to Disqualify Non-Responsive Bids				X					Not Sighted
4	Timeliness of Evaluation of Bids									Bid Evaluation not sighted
5	Similarities Between Competing Bids		X							
6	Detected Collusion of Bids		X							
7	Detected Falsification of Bids Documents		X							
8	Third Party Observer				X					Not Stated
D	NOTIFICATION OF AWARD OF CONTRACT							Good		
1	Period within which Award Letter was issued		X							
2	Adequacy of Award Letter content		X							
E	ACCEPTANCE OF AWARD OF CONTRACT							Good		
1	Timeliness of Award Acceptance		X							

F	SIGNED CONTRACT/DATE								Good	
1	Signed Contract Agreement		X							
2	Timeliness of Signing of Agreement		X							
G	CONTRACT AMENDMENTS, IF ANY									None
1	Variations	X								None Stated
H	STORE RECEIPT DOCUMENT						Poor			
1	Appropriateness of Date of Receipt of Item				X					Not Sighted
2	Adequacy of Representation of items Received				X					Not Sighted
J	EVIDENCE OF DELIVERY/COMPLETION								Good	
1	Completion Documentation		X							
2	Completion within Agreed Time Period		X							
K	CONSULTANTS OPINION ON VALUE FOR MONEY									
L	OVERALL RATING OF PROCUREMENT RISK AND EFFICIENCY	Risk				Efficiency				Low risk and Fair efficiency were adjudged based on the assessment of the basic activities and processes respectively.
		Low				Fair				

**AFRICA CENTRE OF EXCELLENCE IN FUTURE ENERGIES AND ELECTROCHEMICAL SYSTEMS (ACE-FUELS)
FEDERAL UNIVERSITY OF TECHNOLOGY OWERRI, IMO STATE**

5.. ELECTRICAL INSTALLATIONS OF GENERATORS AT ACE-FUELS

PROCESS/ACTIVITY PERFORMANCE RISK RANGE AND SCORE

S/NO	PROCESS/ACTIVITY	PROCESS/ACTIVITY PERFORMANCE RISK				PROCESS EVALUATION SCORE				REMARK
		NOT APPLICABLE NA	0% - 39.99% (L)	40%-59.99% (M)	60%-100% (H)	0%-49.99% (POOR)	50%-74.99% (FAIR)	75%-100% (GOOD)	OVERALL SCORE	
A	INVITATION FOR BIDS							Good		
1	In the Procurement Plan		X							
2	Appropriate Advertisement	X								
3	Standard Bidding Documents		X							
4	Specifications		X							
5	Appropriateness of Procurement Method and Threshold		X							
6	No. of Invited Vendors		X							Three (3)
7	Bid Validity Period				X					Not sighted
B	BIDS SUBMISSION							Good		
1	Submission Made Within Solicitation Period.		X							
2	No of Bids Received		X							
3	Adequacy of Time		X							

	for Bid Submission									
4	Level of Compliance to Instructions		X							
C	QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY						Fair			
1	Composition and Adequacy of Bid Evaluation Committee		X							
2	Disqualification of Bids	X								
3	Failure to Disqualify Non-Responsive Bids	X								
4	Timeliness of Evaluation of Bids		X							
5	Similarities Between Competing Bids	X								
6	Detected Collusion of Bids	X								
7	Detected Falsification of Bids Documents	X								
8	Third Party Observer				X					No third-party observer
D	NOTIFICATION OF AWARD OF CONTRACT							Good		
1	Period within which Award Letter was issued		X							

2	Adequacy of Award Letter content		X							
E	ACCEPTANCE OF AWARD OF CONTRACT									Poor
1	Timeliness of Award Acceptance				X					Letter of acceptance came much later
F	SIGNED CONTRACT/DATE									Good
1	Signed Contract Agreement		X							
2	Timeliness of Signing of Agreement		X							
G	CONTRACT AMENDMENTS, IF ANY									Good
1	Variations	X								
H	STORE RECEIPT DOCUMENT									Good
1	Appropriateness of Date of Receipt of Item		X							
2	Adequacy of Representation of items Received		X							
J	EVIDENCE OF DELIVERY/COMPLETION									Good
1	Completion Documentation		X							
2	Completion within Agreed Time Period		X							

K	CONSULTANTS OPINION ON VALUE FOR MONEY	Moderate		
L	OVERALL RATING OF PROCUREMENT RISK AND EFFICIENCY	Risk	Efficiency	
		Low	Fair	

**AFRICA CENTRE OF EXCELLENCE IN FUTURE ENERGIES AND ELECTROCHEMICAL SYSTEMS (ACE-FUELS)
FEDERAL UNIVERSITY OF TECHNOLOGY OWERRI, IMO STATE**

6.. PROCUREMENT OF LABORATORY EQUIPMENT PHASE III AT ACE-FUELS LABORATORY

PROCESS/ACTIVITY PERFORMANCE RISK RANGE AND SCORE

S/NO	PROCESS/ACTIVITY	PROCESS/ACTIVITY PERFORMANCE RISK				PROCESS EVALUATION SCORE				REMARK
		NOT APPLICABLE NA	0% - 39.99% (L)	40%-59.99% (M)	60%-100% (H)	0%-49.99% (POOR)	50%-74.99% (FAIR)	75%-100% (GOOD)	OVERALL SCORE	
A	INVITATION FOR BIDS							Good		
1	In the Procurement Plan		X							
2	Appropriate Advertisement	X								
3	Standard Bidding Documents		X							
4	Specifications		X							
5	Appropriateness of Procurement Method and Threshold		X							
6	No. of Invited Vendors		X							Three (3)
7	Bid Validity Period		X							
B	BIDS SUBMISSION							Good		
1	Submission Made Within Solicitation Period.		X							
2	No of Bids Received		X							Three (3)
3	Adequacy of Time		X							

	for Bid Submission									
4	Level of Compliance to Instructions		X							
C	QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY						Fair			
1	Composition and Adequacy of Bid Evaluation Committee		X							
2	Disqualification of Bids	X								
3	Failure to Disqualify Non-Responsive Bids	X								
4	Timeliness of Evaluation of Bids		X							
5	Similarities Between Competing Bids	X								
6	Detected Collusion of Bids	X								
7	Detected Falsification of Bids Documents	X								
8	Third Party Observer				X					No third-party observer
D	NOTIFICATION OF AWARD OF CONTRACT							Good		
1	Period within which Award Letter was issued		X							

2	Adequacy of Award Letter content		X							
E	ACCEPTANCE OF AWARD OF CONTRACT							Good		
1	Timeliness of Award Acceptance		X							
F	SIGNED CONTRACT/DATE							Good		
1	Signed Contract Agreement		X							
2	Timeliness of Signing of Agreement		X							
G	CONTRACT AMENDMENTS, IF ANY							Good		
1	Variations	X								
H	STORE RECEIPT DOCUMENT							Good		
1	Appropriateness of Date of Receipt of Item		X							
2	Adequacy of Representation of items Received		X							
J	EVIDENCE OF DELIVERY/COMPLETION							Good		
1	Completion Documentation		X							
2	Completion within Agreed Time Period		X							
K	CONSULTANTS									

	OPINION ON VALUE FOR MONEY	Fair		
L	OVERALL RATING OF PROCUREMENT RISK AND EFFICIENCY	Risk	Efficiency	
		Low	Fair	

**APPENDIX IV
EXIT MEETING SHEET**

FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI
ISSUES AT EXIT MEETING – WITH CENTRE RESPONSES

S/NO	ISSUES RECORDED/CLAUSES	CLAUSE	NATURE OF INFRACTION	CENTRE RESPONSE	REMARK
1	Not in the Procurement Plan	18(a-g)			
2	Debriefing	19(e)	Unsuccessful bidders were not debriefed.		
3	Invitation to Bid	25.2(ii)	Some RFQs were not sighted.		
4	Mandatory Compliances	16(6)b	<p>1. Mandatory compliant documents (TCC, ITF, PENCOM, NSITF, BPP-IRR) were not used for most of the RFQ, irrespective of the value.</p> <p>2. Some expired documents were used to bid for some contracts.</p>	The procurement officer claimed that the Centre is not aware that bidders are expected to comply with the mandatory requirements if the process is not NCB.	<p>Clause 16(6)d of the PPA 2007 is clear on mandatory compliances.</p> <p>1(i) No compliance documents for most of the contract awards, eg. Contract for the maintenance of ACE-FUELS Hostel etc.</p> <p>2 (i) Messrs Kellyyke won the bid for the Procurement of 30KVA Soundproof Diesel-Powered Generator but all the mandatory compliance documents were expired.</p>
5	Bids after deadline	27.5			
6	Bid opening register	30(d)			
7	Collusive Practice	58.4(a)			
8	Coercion and undue influence (Directly, indirectly or attempting to influence in any manner the procurement process)	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	Refusal to provide Requested Document(s)	58(4)h			
14	Non-remittance of Tax	40* Section 40 of the FIRS (Establishment) Act 2007			
15	Direct Procurement	42			
16	Expression of Interest	44			
17	Request for Quotation	41	<ol style="list-style-type: none"> 1. Some RFQs were not sighted. 2. Only quotations of successful bidders were presented while those of the unsuccessful were not sighted. 		
18	Request for Proposal	45			
19	Bid Validity Period	29			
20	Procurement Planning Committee	21			
21	Tenders Board	22			

APPENDIX V
PROCUREMENT PLAN

PROCUREMENT PLAN – WORKS

NAME OF INSTITUTION: FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI (FUTO)

WORKS										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 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	
																							BASIC DATA
	Norm Duration of Proc Steps					If Prequalification		Plan	4 - 7 wks	1 - 1.5 wks	1.5 - 2 wks	6 to	12 wks	1.5 - 3 wks	1 - 1.5 wks	Plan		1 wk		1.5-3 wks			
						add 7-13 wks		Actual								Actual							
	WORKS																						
1	Maintenance of ACE-FUELS Students Hostel	ACE-FUELS/FUTO/WS/23-		30,000.00	RFQ																		
2	Construction of Generator House	ACE-FUELS/FUTO/WS/23-		15,000.00	RFQ																		
	SUBTOTAL			45,000.00																			
	Total Cost			\$45,000.00													#REF!						
	Naira Equivalent																						


PROCUREMENT PLAN – SERVICES

CREDIT NO:

NAME OF INSTITUTION: FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI (FUTO)

CONSULTANCY		For Contracts under projects approved before the May 2002 Guidelines If Post-Review, No-objection Dates are not needed										Request for EOI (where required)										Contract Finalization				Contract Implementation											
		Contract Type	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 on/Opening Date	No-objection Evaluation Report (T)	No-objection Evaluation Report (I)	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							Plan	1 - 2 wks	1 - 2 wks															
	List of Contracts				Actual						Actual									Actual																	
1.	Indv con	Lumpsn			Actual						Actual									Actual																	
	Non Consulting Services																																				
					Prior R	Plan	NA	NA	NA		Plan									Plan	NA	NA			NA												
					Actual						Actual									Actual																	
					Plan						Plan									Plan																	
					Prior R	Plan	NA	NA	NA		Plan									Plan	NA	NA			NA												
	TOTAL AMOUNT				Plan						Plan								Plan																		
					Actual						Actual								Actual																		

APPENDIX VII
SOME EXPIRED MANDATORY DOCUMENTS USED FOR SOME AWARDS




0 844 58 844 5887 10000

TAX CLEARANCE CERTIFICATE

Name of Company : KELNYKE ASSOCIATES LTD
RC No : 1025793
Date of Incorporation : 2012-04-13
TIN : 13057897-0001
FIRS ID : 210110053690
Business Address : NO. 15 OYUN STREET PREFAB
Business Status : Commenced Business 2015-01-01


TCC NO : 221541183690
TAX OFFICE : FIST 03 OSHODUN
DATE : 2022-05-27



This is to certify that the above named company has rendered Income Tax, Value Added Tax, Information Technology Development Levy, Education Tax, as well as other tax returns and paid the assessed taxes in accordance with the relevant tax laws for all years including the past three assessment years as detailed hereunder.

	Assessment Year 2019	Assessment Year 2020	Assessment Year 2021
Turnover	NGN 13,758,659.00	NGN 135,410,064.00	NGN 15,156,634.00
Assessible Profit/Loss	NGN 1,469,799.00	NGN 4,263,849.00	NGN 2,546,532.00
Total Profit	NGN 1,469,899.00	NGN 1,421,283.00	NGN 848,844.00
Tax Payable	NGN 440,940.00	NGN 426,384.90	NGN 254,653.20
Tax Outstanding (if Any)	NGN 0.00	NGN 0.00	NGN 0.00


Source of Income : Construction of utility projects
 Other Comments : Has outstanding tax liabilities
 This Certificate Expires on : 2022-12-31



AMAHIBE EZE
Tax Controller

Official Stamp Impression

Name & Rank of Approving Officer



No. 00000209190

NIGERIA SOCIAL INSURANCE TRUST FUND

ECS CLEARANCE CERTIFICATE

ORIGINAL

Employer Registration No. 1304049716

This is to Certify that

KELIYKE ASSOCIATES LTD RC No. 1025793

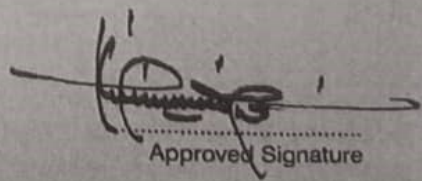
Has complied with the provisions of the Employees' Compensation ACT, 2010 (ECA 2010).
The details of compliance are as follows:

Description	Year.....2020.....	Year2021.....	Year..2022.....
Number of Employees	5	5	5
ECS Contribution Level	PAID	PAID	PAID

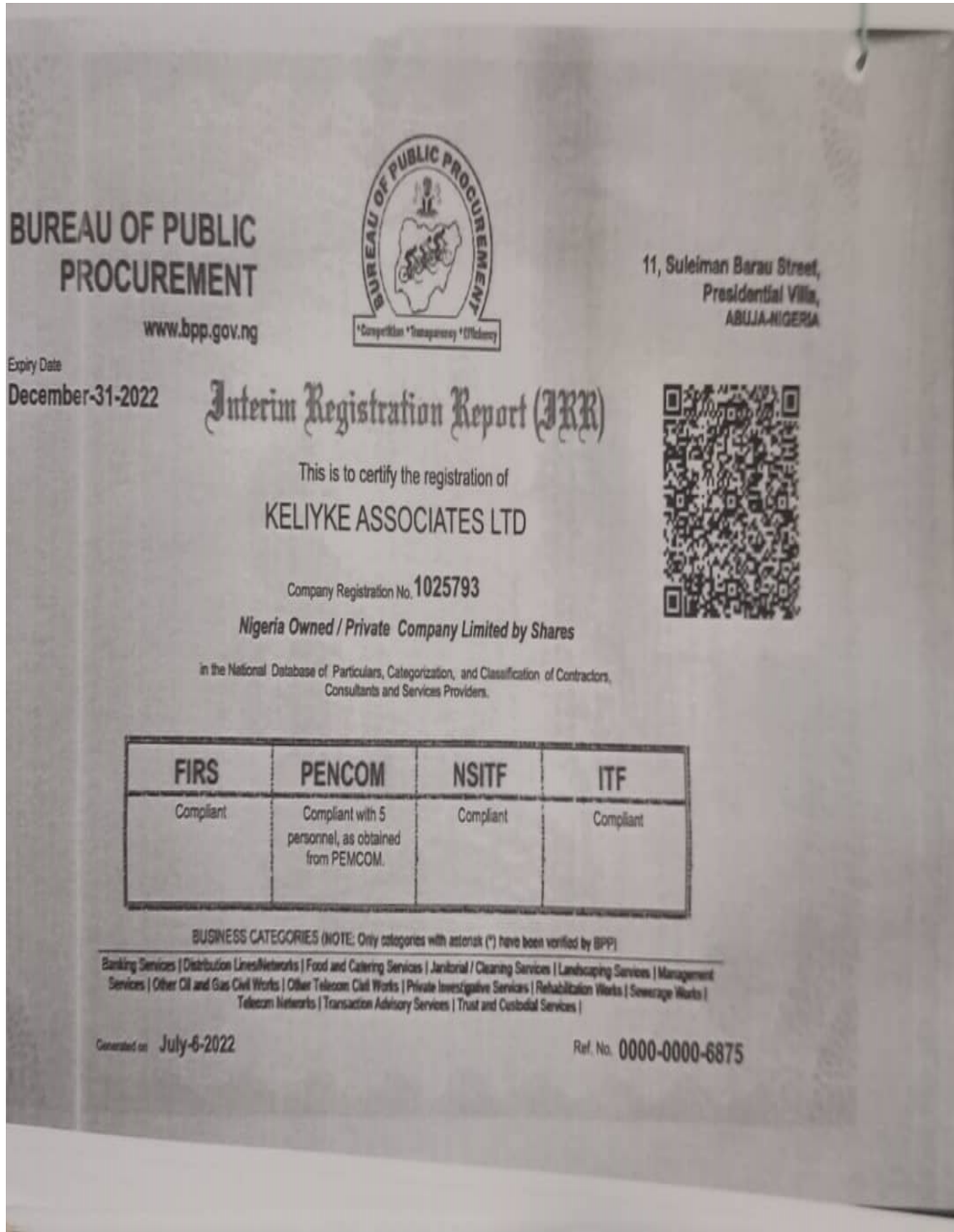
This Certificate expires on.....31ST DECEMBER, 2022

13 APR 2022

Plot 704, Madagascari Duhari Way
Official Stamp Impression & Date



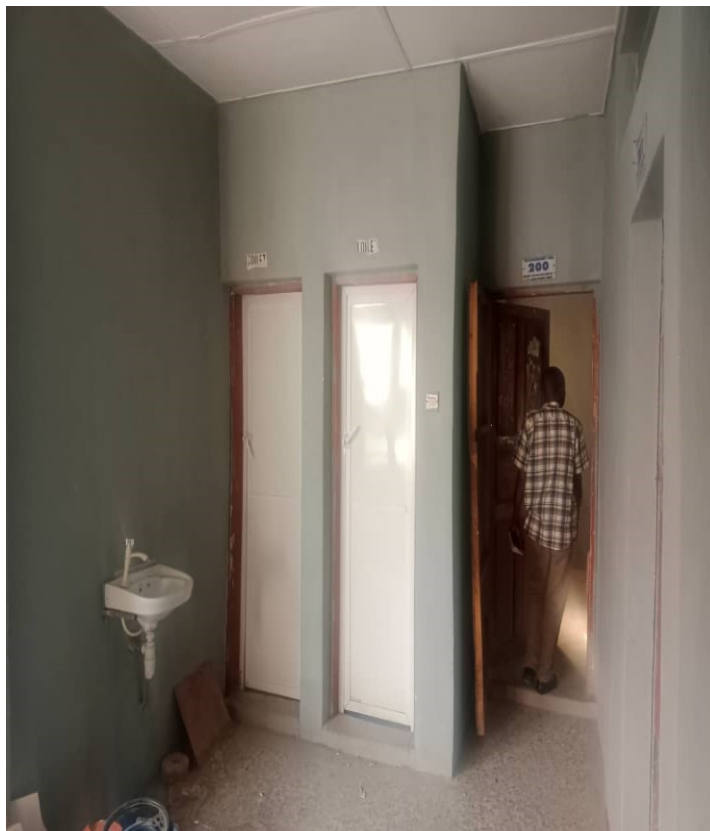
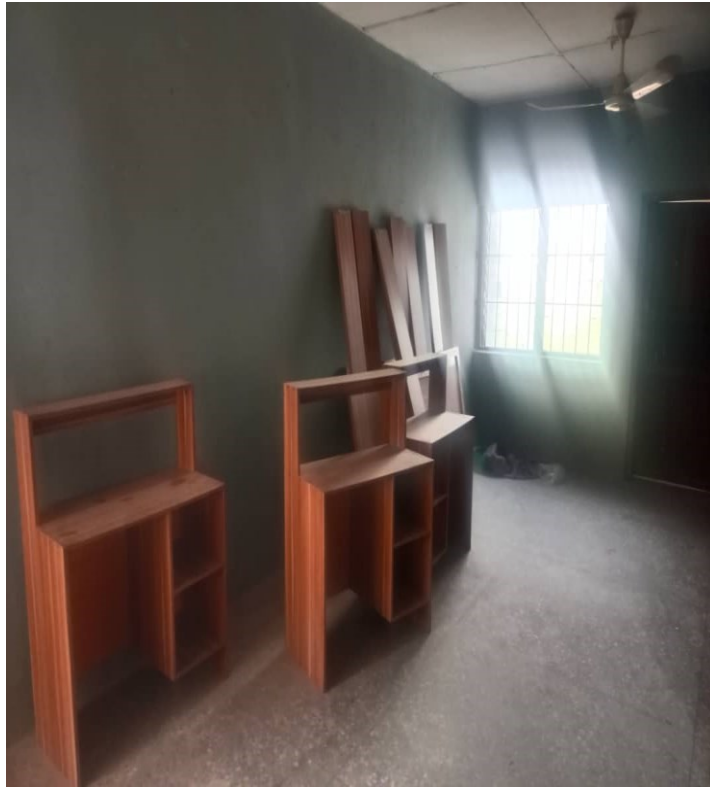
Approved Signature



APPENDIX VII
PICTURES













30KVA DIESEL GENERATOR



45KVA GENERATOR



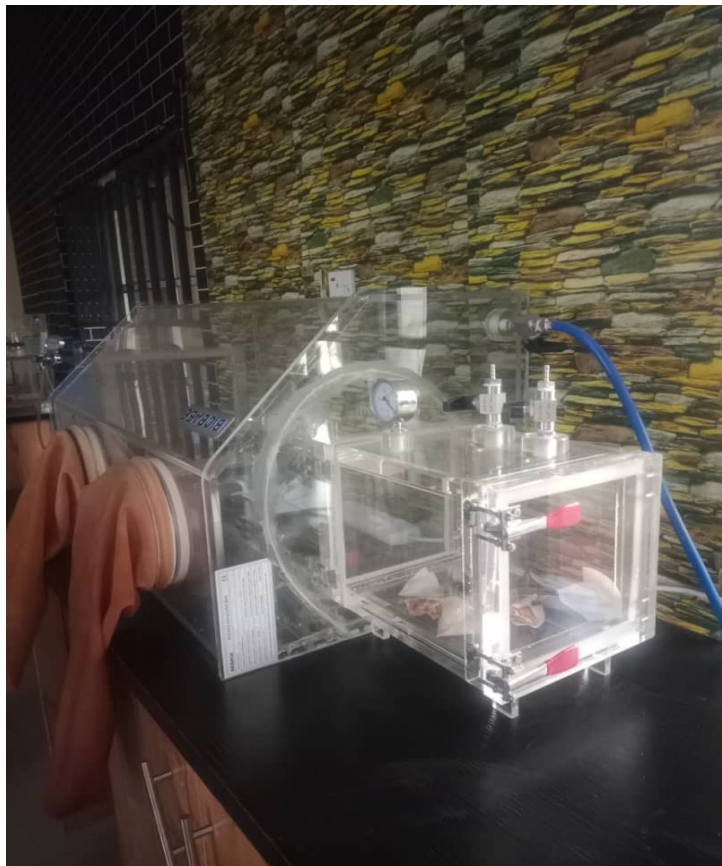
SAFETY EQUIPMENT



ELI DESK ALL-IN-ONE



PLEXI GLASS GLOVE BON



PLEXI GLASS GLOVE BON



BALL MILL

APPENDIX VIII
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;