



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

## **FINAL 2024 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 twelve (12 contracts) in 2024. All the procured are contracts of goods and they were procured using RFQ 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.

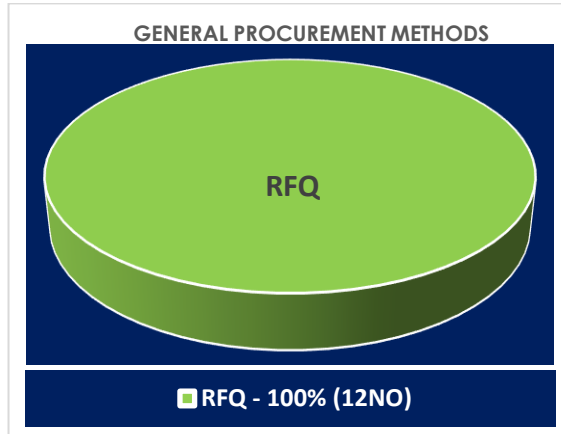
Table 1

VALUES OF GENERAL PROCUREMENT METHODS AND TYPES (AMOUNT/%)						
	METHOD			TYPE		
No	Method	Total Method Procured (N)	% of Procured Method	Type	Total Type Procured (N)	% of Procured Type
1	RFQ	77,312,859.600	100.00	GOODS	77,312,859.60	100.00
2	TOTAL	77,312,859.60	100.00%	TOTAL	77,312,859.60	100.00%

#### 1.4.1 General Procurement Methods

The procurement method used by the Centre for all the twelve (12) contracts was the Request for Quotation (RFQ) as shown on figure 1. Table 1 above shows the values of the procurement methods.

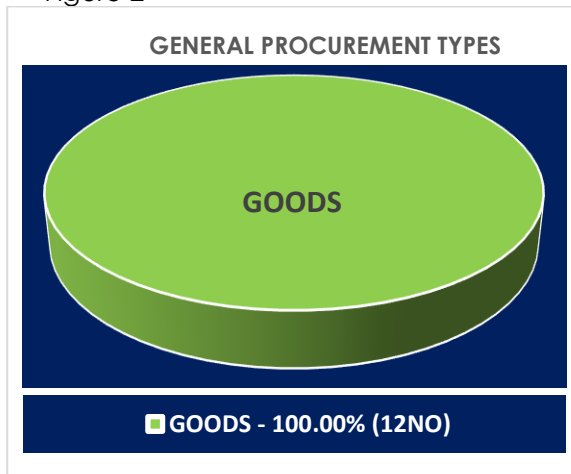
Figure 1



### 1.4.2 General Procurement Types

All the twelve (12) procured contract were, figure 2. Table 1 above shows the value representation of the procurement types.

Figure 2



### 1.4.3 Sample Size

There are six (6) shopping contracts that fall within the shopping threshold. The six (6) shopping contracts were not considered in determining the sample size for this Centre due to their volume. In effect, the sample size was determined, based on six (6) contracts. The audit sample size of three (3), is fifty percent (50%) of the contracts under consideration.

1

The samples are all goods items and they were all procured using the RFQ. 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		3	0	0	3
		out of	out of	out of	out of
Population		12	0	0	12

TABLE 4 – FORM 3 - SELECTION OF REVIEW SAMPLE METHODS

	CONTRACTS	RFQ	NCB	SH	Total
		Post Review	Post Review	Post Review	Post Review
Reviewed		3	0	0	3
		out of	out of	out of	out of
Population		12	0	0	12

Table 2

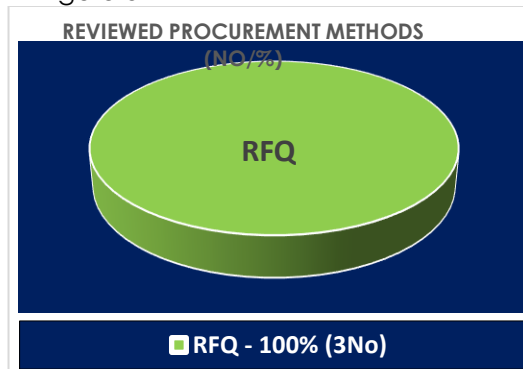
PROCURED/SAMPLE VALUES OF METHODS AND TYPES (AMOUNT/%)								
METHOD					TYPE			
No	Method	Total Method Procured (N)	Reviewed Sample Method (N)	Review Sample (%)	Type	Total Type Procured (N)	Reviewed Sample Type (N)	Review Sample (%)
1	RFQ	77,312,859.600	29,233,331.51	38.80	GOODS	77,312,859.60	29,233,331.51	38.80
2	TOTAL	77,312,859.60	29,233,331.51	38.80%	TOTAL	77,312,859.60	29,233,331.51	38.80%

NOTE: REVIEW SAMPLES PERCENTAGES ARE THOSE OF THE REVIEWED CONTRACTS

### 1.4.3.1 Sample Method

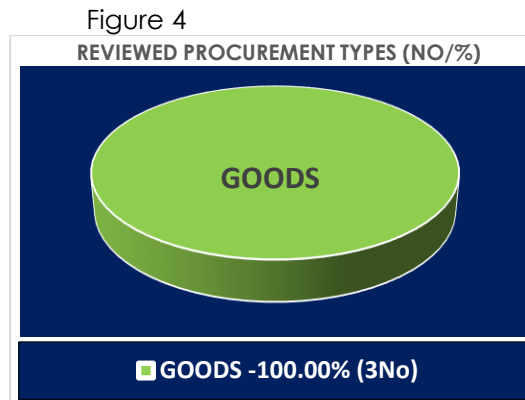
The three (3) sampled contracts were procured using the RFQ. Figure 3

Figure 3



### 1.4.3.2 Sample Type

The three (3) sampled items are all goods contracts. 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 procurements.
3. The items procured were in the procurement plans.
4. The contract agreements were properly prepared as sighted.
5. The RFQ was used for all the contracts.
6. Mandatory Compliant Documents (TCC, ITF, PENCOM, NSITF, BPP-IRR for the winning bids were sighted.
7. The ACSFUELS has qualified procurement staff whose primary assignments are with the CENTER. However, the University Central Procurement Department handles major procurements in the University.
8. Presentation of requested procurement documents were seamless.
9. Withholding Taxes (WHT) and Value Added Taxes (VAT) were deducted and remitted to the relevant tax authorities.
10. Contracts were presented and approved by the University Tenders' Board.

### 1.6 Exit Meeting

A brief exit meeting was held with the Centre's procurement staff. The procurement staff responded to the issues observed. Issues were few and these were resolved through explanations on areas of concern. The exit meeting data table is as in the attached appendix iv.

### 1.7. Infractions

ACEFUELS had no serious infractions. The explanation and responses of the Centre staff on the identified minor issues were satisfactory. Appendix iii.

The Centre was reminded that any claims of exemptions should be backed up with evidence.

### 1.8 Procurement Process and Activities Assessment

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

Overall, the **ACEFUELS** has a “**LOW**” risk grading and a “**FAIR**” performance score in her 2024 procurement activities.

### 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 Sixty-nine percent (69%). 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 6: Performance and Compliant Grading

S/NO	ACTIVITY	BASIS	COMPLIANCE GRADE
1	Preparation of Procurement Plan	Based on WB Guideline	Good
2	Advertisements	Based on Institutional guideline and the PPA requirements	Good
3	Procurement Methods	Based on Institutional guideline and the PPA requirements.	Fair
4	Bidding Processes	Based on Institutional guideline and the PPA requirements.	Fair
5	Bid Evaluation & Reporting	Adherence to criteria	Fair
6	Contract Award	Meeting awards requirements	Good
7	Documentations	Quality, filing, ease of retrieval and assessment	Fair
8	Competition and Equal opportunity	Based on WB Guideline	Good
9	Value for money (VFM)	Based on the PPA 2007 and WB requirements	Good
10	Transparency	Based on WB Guideline	Good
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. 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. ACEFUELS should ensure that any bidder invited to submit quotations must be compliant in line with the requirement of section 16(6)d of the PPA 2007 as amended and Section 16(8)d of the same Act.
  
3. 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.
  
4. Regular training in procurement is very important and ACEFUELS should ensure that the Centre's procurement staff receive such training that will help improve the qualities of deliveries at every stage of the programme.



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

February, 2025

## **SECTION 2 – INTRODUCTION**

## **2.1 BACKGROUND**

Due to the need to promote regional specialization amongst Universities in the West and Central Africa sub-region within disciplines that address 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

### **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 a list of twelve (12) procured contracts. All contracts have been completed.

Three (3) procurements were selected for review. The selection was 50% of the contracts that are above the shopping threshold. procured. The review sample is about 38% 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, 2024 to December 31, 2024	12	0	12
	<b>TOTAL</b>	12	0	12

Table 7 – ANALYSIS OF COMPLETED/UNCOMPLETED CONTRACTS

S/NO	DESCRIPTION	PERCENTAGE	TOTAL
1	Completed (12No)	100.00%	100.00%
2	Uncompleted (0No)	0.00%	0.00%
	<b>TOTAL</b>	100.00%	<b>100.00%</b>

Table 8 – ANALYSIS OF COMPLETED/UNCOMPLETED CONTRACTS

S/NO	DESCRIPTION	VALUE (N)	TOTAL (N)
1	Completed (12No)	77,312,859.60	77,312,859.60
2	Uncompleted (0No)	0.00	0.00
	<b>TOTAL</b>	<b>77,312,859.60</b>	<b>77,312,859.60</b>

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

**SECTION 4 – SPECIFIC CONTRACT/PROJECTS DETAILS**

## 4.1. SUPPLY AND INSTALLATION OF LABORATORY FURNITURE FOR ACEFUELS LABORATORY

### 4.1.1 Introduction

The Centre issued invitation to bid to three (3) bidders. They were Naveton Nigeria Ltd. who quoted N10,954,250.00 with completion period of seven (7) weeks; Messrs. Messrs Pro-Logistics International Ltd with N9,970,625.00 with a completion period of four (4) weeks and Messrs. DUE818 LTD at N10,991,875.00 with a completion period of eight (8) weeks.

The successful supplier had all the required mandatory documents.

Based on the bid evaluation report, Messrs. **Messrs. Pro-Logistics International Ltd, of Plot 13, New Obio-Akpor Market/SARS Road, Rumuodomaya, Port harcourt, Rivers State**, was recommended for the award of contract by the procurement committee, having offered the lowest and best responsive bid. The University Tenders' Board (UTB) approved the recommendation and an award letter was issued to Messrs. Pro-Logistics International Ltd. It was dated August 29, 2024 and the contract sum was Nine Million, Nine Hundred and Seventy Thousand, Six Hundred and Twenty-five naira (N9,970,625.00). This was about USD 6,271.10 at the exchange rate of N1,591.23/\$ and it was equivalent to 0.10% of the Bank Financing. The contract was completed on September 23, 2024; exactly within 4 weeks as offered by the contractor. The full payment of N8,254,750.00, net was made to the contractor on September 23, 2024.

### 4.1.2 Observations/ Findings

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

#### 4.1.2.1 Procurement Planning

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



**4.1.2.2 Advertisement**

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

**4.1.2.3 Pre/Post Qualification**

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

**4.1.2.4 Competition**

There was considerable competition with the process.

**4.1.2.5 Bid Opening**

The bids were opened on August 27, 2024 in the presence of bidders. However, the presence of independent observers could not be ascertained because no bid return sheet was sighted.

**4.1.2.6 Bidding Documents**

Standard bidding documents, abridged were used for the procurement.

**4.1.2.7 Evaluation of Bids/ Proposals**

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

**4.1.2.8 Award of Contract**

The award was made to the best and lowest responsive bidder. Notification of award letter is dated August 29, 2024.

**4.1.2.9 Contract Documents**

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

**4.1.2.10 Procurement Duration**

The procurement duration was completed within 39 days.

**4.1.2.11 Contract Implementation**

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

**4.1.2.12 Payments**

The net payment of N8,254,750.00 was made to the contractor with PV/2024/FUTO/000000590 of October 3, 2024.

**4.1.2.13 Physical Inspection**

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

**4.1.3 Recommendation**

1. Records of bid opening process, including bid return sheets should always be presented to confirm the level of transparency and fairness of the process.
2. Mandatory compliance documents are the primary considerations to award contract to any bidder. The Centre must always ensure that compliance documents are submitted by the bidders.

**4.1.4 Conclusion**

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

## 4.2. SUPPLY OF MULTIPARAMETER WATER ANALYZER AND ACCESSORIES

### 4.2.1 Introduction

This contract for the procurement of Multiparameter Water Analyzer and Accessories is in the 2024 procurement plan of ACEFUELS. Requests for Quotations were issued to three (3) bidders on August 31, 2024. All the three (3) invited bidders responded and returned their quotations by the closing date on September 13, 2024. The three bidders were Messrs. Mick-Micaado Ltd. who quoted N11,926,906.51 with completion period of six (6) weeks; Messrs. Pro-Logistics International Ltd offered N9,970,625.00 with a completion period of four (4) weeks and Messrs. Tovic & P Nig. Ltd. N12,464,406.51.00 with a completion period of six (6) weeks.

The quotations were evaluated and the lowest bidder was recommended for award of the contract by the procurement committee. Through the notification letter dated September 17, 2024, the contract was awarded to **Messrs Tovic & P Nig. Limited, Suite E7, 4th Floor, SHM Complex, Plot 1186 Cadastral Zone Before VIO, Mabushi, Abuja** at the contract sum of Nine Million, Nine Hundred and Seventy Thousand, Six Hundred and Twenty-Five Naira (N9,970,625.00). At the period of award, this was about USD 6,271.10, at an exchange rate of N1,589.93. /\$. It represents about 0.10% of the Bank financing.

The contract was completed on October 23, 2024. This was exactly within 4 weeks as offered by the contractor. The full payment of the net sum of N8,049,869.11 was made to the contractor on November 13, 2024.

### 4.2.2 Observations/ Findings

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

#### 4.2.2.1 Procurement Planning

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

**4.2.2.2 Advertisement**

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

**4.2.2.3 Pre/Post Qualification**

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

**4.2.2.4 Competition**

There was considerable competition with the process.

**4.2.2.5 Bid Opening**

The bids were opened on August 27, 2024 in the presence of bidders. The presence of independent observers could not be ascertained because no bid return sheet was sighted.

**4.2.2.6 Bidding Documents**

Standard bidding documents, were used for the procurement.

**4.2.2.7 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.

**4.2.2.8 Award of Contract**

The award was made to the best and lowest responsive bidder Messrs Tovic & P Nig. Limited with a notification letter dated September 17, 2024.

**4.2.2.9 Contract Documents**

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

**4.2.2.10 Procurement Duration**

The procurement duration was completed within 24 days from date of invitation to bid to date of award of the contract.

**4.2.2.11 Contract Implementation**

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

**4.2.2.12 Payments**

The net payment of N8,049,869.11 was made to the contractor with PV/2024/FUTO/000000644 of November 13, 2024.

**4.2.2.13 Physical Inspection**

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

**4.2.3 Recommendation**

1. Records of bid opening process, including bid return sheets should always be presented to confirm the level of transparency and fairness of the process.
2. Mandatory compliance documents are the primary considerations to award contract to any bidder. The Centre must always ensure that compliance documents are submitted by all the invited bidders.

**4.2.4 Conclusion**

The primary attribute of good procurement depends on the levels of compliance with processes and guidelines. This can only be achieved through regular staff training on Procurement. It enables dynamic approach that enhances seamless public procurement practices and management.

## 4.3 PROCUREMENT DESKTOP COMPUTERS FOR ACE-FUELS LABORATORY FUTO

### 4.3.1 Introduction

The contract for the procurement of Desktop computers for ACE-FUELS laboratory is in the 2024 procurement plan of the ACEFUELS and was procured using the Request for Quotation (RFQ) method. The process began with an invitation letter dated August 16, 2024 soliciting bids from three (3) selected vendors. The three invited bidders returned their individual bids before the closing date of submission on August 30, 2024. The quotations were as follows: Messrs. OKM Computers & Stationeries submitted N9,539,550.00, Messrs. Zunach Agro-Allied Limited N9,675,000.00 and Messrs. Naveton Limited quoted N10,587,439.57.

The Procurement Committee (PC) made recommendation for award to be made to the lowest and best responsive bid. The University Tenders' Board (UTB) approved the recommendation of the PC and an award letter dated September 2, 2024 was issued to **Messrs. OKM Computers & Stationeries of No. 76, Tetlow Road, Owerri, Imo State** in the sum of Nine Million, Five Hundred and Thirty-Nine thousand, Five Hundred and Fifty Naira (N9,539,550.00). The USD equivalent was Five Thousand, Nine Hundred and Ninety-Three Dollar, Seventy-Two cents (\$5,993.72) at an exchange rate of N1591.59/USD; accounting for 0.1% Bank's financing.

The contract was completed on September 26, 2024 and a Net payment of Seven Million, Eight Hundred and Ninety-Seven Thousand, Eight Hundred and Sixty Naira was made to the contractor via a Payment Voucher No. PV/2024/FUTO-1/000000668 on December 2, 2024.

### 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 2024 procurement plan.

**4.3.2.2 Advertisement**

This contract does not require Advertisements

**4.3.2.3 Pre/Post Qualification**

Pre-Qualification exercise does not apply to this procurement.

**4.3.2.4 Competition**

There was a considerable competition with the process.

**4.3.2.5 Bid Opening**

Bid opening was done on August 30, 2024

**4.3.2.6 Bidding Documents**

Standard bidding documents were used for this contract

**4.3.2.7 Evaluation of Bids/ Proposals**

Bid evaluation was done on September 1, 2024.

**4.3.2.8 Award of Contract**

The contract was awarded to Messrs. OKM Computers & Stationeries at a contract value of N9,539,550.00.

**4.3.2.9 Contract Documents**

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

**4.3.2.10 Procurement Duration**

The procurement duration took a total of 17 Days, from date of solicitation to date of award of contract.

**4.3.2.11 Contract Implementation**

The contract implementation was good considering the adherence to the procurement guideline and outcome of the processes.

**4.3.2.12 Payments**

Net payments of N7,897,860.00 – Payment for supply of computers – was made via a PV NO. PV/2024/FUTO-1/000000668/ of December 2, 2024.

**4.3.2.13 Physical Inspection**

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

**4.3.3 Recommendation**

1. ACEFUELS should ensure that payments are not delayed beyond allowed period. Making payment to the supplier in about 67 days after completion of contract is not satisfactory and such delays should be avoided. Timely

payment to contractors fosters credibility of projects, achieve optimal value for money, contractors trust and confidence.

**4.3.4 Conclusion**

Good procurement process depends on the levels of compliance with processes and guidelines. This can only be achieved through regular staff training on Procurement.



## APPENDICES

**APPENDIX I**  
**LIST OF PROCUREMENT BY ACE-FUELS**

**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
	<b>ACEFUELS - FUTO</b>									
	<b>GOODS</b>									
1	ACE-FUELS/FUTO/GDS/24-17	PURCHASE OF ELECTRLYTIC HYDROGEN GAS GENERTOR FOR ACE-FUELS LABORATORY, FUTO.	Messrs. Ed-Poto Fidelity Nig. Ltd.	9,396,203.05	12-Dec-24	GOODS	RFQ	RFQ		COMPLETED
2	ACE-FUELS/FUTO/GDS/24-08	SUPPLY OF LABORATORY CONSUMABLES FOR ACE-FUELS LAORATORY.	Messrs. Jopec Business Concept Limited	2,480,025.00	4-Apr-24	GOODS	RFQ	RFQ		COMPLETED
3	<b>ACE-FUELS/FUTO/GDS/24-13</b>	<b>SUPPLY AND INSTALLATION OF LABORATORY FURNITURE FOR ACE-FUELS LABORATORY, FUTO.</b>	<b>Messrs. Pro-Logistics International Ltd.</b>	<b>9,970,625.00</b>	<b>29-Aug-24</b>	<b>GOODS</b>	<b>RFQ</b>	<b>RFQ</b>	<b>REVIEWED</b>	<b>COMPLETED</b>
4	ACE-FUELS/FUTO/GDS/24-04	PROCUREMENT FOR BOOKS FOR ACE-FUELS LABORTORY	Messrs. JC Media and Multi Services Ltd.	1,929,840.00	12-Feb-24	GOODS	RFQ	RFQ		COMPLETED
5	ACE-FUELS/FUTO/GDS/24-06	PROCUREMENT AND INSTALLATION OF 1NO. 85INCH TELEVISION FOR ACE-FUELS, FUTO.	Messrs. Consumart Global Services Limited	2,488,031.00	13-Feb-24	GOODS	RFQ	RFQ		COMPLETED
6	ACE-FUELS/FUTO/GDS/24-07	PROCUREMENT AND INSTALLATION OF OFFICE EQUIPMENT (AIR CONDITIONERS) FOR ACE-FUELS, FUTO.	Messrs. Consumart Global Services Limited	3,832,813.60	18-Mar-24	GOODS	RFQ	RFQ		COMPLETED
7	ACE-FUELS/FUTO/GDS/24-10	SUPPLY AND INSTALLATION OF 10KVA HYBRID SOLAR ENERGY SYSTEM FOR ACE-FUELS HOSTEL, FUTO.	Messrs. Digital Security Technology Ltd.	9,165,665.00	1-Jul-24	GOODS	RFQ	RFQ		COMPLETED

8	ACE-FUELS/FUTO/GDS/24-01	PROCUREMENT AND INSTALLATION OF LD SCREEN FOR ACE-FUELS LIBRARY, FUTO.	Messrs. Yugee Technical Solutions Limited.	4,751,500.00	9-Feb-24	GOODS	RFQ	RFQ		COMPLETED
9	ACE-FUELS/FUTO/GDS/24-11	SUPPLY OF LABORATORY EQUIPMENT (ULTRASONIC CELL DISRPTER) FOR ACE-FUELS LABORATORY, FUTO.	Messrs. Ed-Poto Fidelity Nig. Ltd.	4,215,325.44	22-Jul-24	GOODS	RFQ	RFQ		COMPLETED
10	ACE-FUELS/FUTO/GDS/24-05	PROCUREMENT OF 20KVA DIESEL SOUNDPROOF GENERATOR	Messrs. HoneyDove Integrated Resources & Logistics Ltd.	9,820,125.00	12-Feb-24	GOODS	RFQ	RFQ		COMPLETED
11	ACE-FUELS/FUTO/GDS/24-15	SUPPLY OF MULTIPARAMETER WATER ANALYZER AND ACCESSORIES FOR ACE-FUELS LABORATORY, FUTO.	Messrs. Tovic & P Nig Ltd.	9,723,156.51	17-Sep-24	GOODS	RFQ	RFQ	REVIEWED	COMPLETED
12	ACE-FUELS/FUTO/GDS/24-14	PROCUREMENT OF DESKTOP COMPUTERS FOR ACE-FUELS LABORATORY	Messrs. OKM Computers and Stationaries.	9,539,550.00	2-Sep-24	GOODS	RFQ	RFQ	REVIEWED	COMPLETED
	<b>TOTAL (N)</b>			<b>77,312,859.60</b>					<b>38.80% REVIEW SAMPLE</b>	

**APPENDIX II**  
**CHECKLISTS AND PROCUREMENT DURATION FORMS**

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

**GOODS**

**CHECK LIST**

1. SUPPLY AND INSTALLATION OF LABORATORY FURNITURE FOR ACEFUELS  
 LABORATORY

<b>LOAN/CREDIT NO.6510-NG</b>	<b>REVIEW DATE:</b> JANUARY 25, 2025			
<b>CONTRACT DATA</b>				
<b>Contract Name:</b> Supply and Installation of Laboratory Furniture for ACEFUELS Laboratory <b>Number:</b> ACE-FUELS/FUTO/GDS/24-13	<b>Type of Contract: Lump Sum</b>			<b>Contract Amount: N</b>
	Goods <b>(X)</b>	Works ( )	Services ( )	9,970,625.00
<b>Contractor's Name &amp; Address:</b> Messrs Pro-Logistics International Ltd, Plot 13, New Obio-Akpor Market/SARS Road, Rumuodomaya, Port harcourt, Rivers State,	<b>Notification of Award &amp; Date</b>			August 29, 2024
	<b>Acceptance Letter &amp; Date</b>			September 5, 2024
<b>No. Of Bids Received:</b> Three (3)	<b>Start Date of Contract Performance</b>			September 10, 2024
	<b>Date of Contract Agreement:</b>			September 10, 2024
<b>Location of Goods, Works or Service:</b>	ACE-FUELS, Federal University of Technology, Owerri.			
<b>TOPIC</b>	<b>COMMENTS &amp; FINDINGS:</b>			
<b>PROCUREMENT AND CONTRACTING</b>				
<b>Contract Package (Items &amp; Quantity):</b>	-ACE-FUELS/FUTO/GDS/24-13			
	-Supply and Installation of Laboratory Furniture for ACEFUELS Laboratory -5nos Lab work benches; 4no bench top shelves; 5no. 2x0.9x0.5m tables; 4no. 0.7x1.8x0.8m; 20no. laboratory stools; 1no. Cloak Board.			
<b>Contract Type {Goods, Works (S&amp;L) Services}</b>	Goods			
<b>Procurement Method (ICB, LIB, NCB, SHOPPING-RFQ/RFT)</b>	RFQ - Selection			
<b>Prequalification (Yes/No)</b>	No			
<b>Single Stage/Two Stage</b>	Single Stage			
<b>Domestic Preference (Yes/No)</b>	No			
<b>Bank Review (PRIOR, POST, SOL)</b>	Prior			
<b>COSTS</b>				

<b>USD Equivalent</b>	6,271.10			
<b>Exchange Rate/Date</b>	USD 1,589.93 (August 29,2024).			
<b>Price of Lowest Evaluated Bidder (N)</b>	9,970,625.00			
<b>Contract Value at Award (N)</b>	9,970,625.00			
<b>Contingencies in PAD</b>	N/A			
<b>Final Contract Price</b>	9,970,625.00			
<b>TIME (DATE)</b>				
<b>General Procurement Notice (GPN)</b>				
<b>Request for Proposal (RFP)</b>	Not Applicable			
<b>Invitation for Prequalification</b>	Not Applicable			
<b>Invitation for Bids</b>	August 12, 2024			
<b>Submission of Bids</b>	August 27, 2024			
<b>Contract Award Signature</b>	August 29, 2024			
<b>Start Date of Contract Performance</b>	September 10, 2024			
<b>Completion Period Offered by the Contractor</b>	Four (4) weeks			
<b>Date of Contract Completion</b>	September 23, 2024 (2 weeks)			
<b>CONTRACT ADMINISTRATION:</b>				
<b>Changes to Contract</b>	<b>Description</b>	<b>Date</b>	<b>Price Impact</b>	
	None	Not Applicable	Not Applicable	
<b>Final Payment</b>	<b>Description</b>	<b>Date of Invoice</b>	<b>Date of Payment</b>	
	Supply and Installation of Laboratory Furniture for ACEFUELS Laboratory	September 23, 2024	October 3, 2024	
<b>Total Payment</b>	N9,970,625.00 gross			
<b>DISBURSEMENT</b>				
<b>Disbursement Method (Direct, SOE, Special Account)</b>	Direct			
<b>Percentage of Bank Financing (%)</b>	0.10%			
<b>Disbursements: Amount &amp; Date:</b>	N8,254,750.00 net, paid with PV/2024/FUTO/000000590 of October 3, 2024.			
<b>DELIVERABLES:</b>				
<b>Contract Package</b>	<b>Reference/Description</b>	<b>Quantity/% Completed</b>	<b>Date Delivered/Completed</b>	<b>Remarks (Note any Discrepancies from Contract)</b>
ACE-FUELS/FUTO/GDS/24-13	Supply and Installation of Laboratory Furniture for ACEFUELS Laboratory.	100%	September 23, 2024	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/24-13

**Contract Name:** SUPPLY AND INSTALLATION OF LABORATORY FURNITURE FOR ACEFUELS  
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	Not Applicable	0	0
9	Invitation for Bids issued	August 12, 2024	0	0
10	Submission of bids	August 27, 2024	15	15
11	Bid Evaluation Report preparation (financial)	August 28, 2024	1	1
12	Request for Clarification	Not Applicable	0	0
13	Bank's No Objection	Not Applicable	0	0
14	Contract Award Notice	August 29, 2024	1	1
15	Contract Signed	September 10, 2024	12	12
	<b>TOTAL DAYS</b>		<b>DAYS</b>	<b>39 DAYS</b>



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

**FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI**

**GOODS**

**CHECK LIST**

**2. SUPPLY OF MULTIPARAMETER WATER ANALYZER AND ACCESSORIES**

<b>LOAN/CREDIT NO.6510-NG</b>	<b>REVIEW DATE:</b> JANUARY 25, 2025		
<b>CONTRACT DATA</b>			
<b>Contract Name:</b> Supply of Multiparameter Water Analyzer and Accessories	<b>Type of Contract: Lump Sum</b>		<b>Contract Amount: N</b>
<b>Number:</b> ACE-FUELS/FUTO/GDS/24-15	Goods (X)	Works ( )	Services ( ) 9,723,156.51
<b>Contractor's Name &amp; Address:</b> Messrs Tovic & P Nig. Limited, Suite E7, 4 <sup>th</sup> Floor, SHM Complex, Plot 1186 Cadastral Zone Before VIO, Mabushi, Abuja.	<b>Notification of Award &amp; Date</b>		September 17, 2024
	<b>Acceptance Letter &amp; Date</b>		September 20, 2024
<b>No. Of Bids Received:</b> Three (3)	<b>Start Date of Contract Performance</b>		September 23, 2024
	<b>Date of Contract Agreement:</b>		September 23, 2024
<b>Location of Goods, Works or Service:</b>	ACE-FUELS, Federal University of Technology, Owerri.		
<b>TOPIC</b>	<b>COMMENTS &amp; FINDINGS:</b>		
<b>PROCUREMENT AND CONTRACTING</b>			
<b>Contract Package (Items &amp; Quantity):</b>	- ACE-FUELS/FUTO/GDS/24-15 - Supply of Multiparameter Water Analyzer and Accessories. - Various - 22 items		
<b>Contract Type {Goods, Works (S&amp;L) Services}</b>	Goods		
<b>Procurement Method (ICB, LIB, NCB, SHOPPING-RFQ/RFT)</b>	RFQ - Selection		
<b>Prequalification (Yes/No)</b>	No		
<b>Single Stage/Two Stage</b>	Single Stage		
<b>Domestic Preference (Yes/No)</b>	No		
<b>Bank Review (PRIOR, POST, SOL)</b>	Prior		
<b>COSTS</b>			
<b>USD Equivalent</b>	6,271.10		
<b>Exchange Rate/Date</b>	USD 1,589.93 (August 29,2024).		

<b>Price of Lowest Evaluated Bidder (N)</b>	9,723,156.51			
<b>Contract Value at Award (N)</b>	9,723,156.51			
<b>Contingencies in PAD</b>	N/A			
<b>Final Contract Price</b>	9,723,156.51			
<b>TIME (DATE)</b>				
<b>General Procurement Notice (GPN)</b>				
<b>Request for Proposal (RFP)</b>	Not Applicable			
<b>Invitation for Prequalification</b>	Not Applicable			
<b>Invitation for Bids</b>	August 31, 2024			
<b>Submission of Bids</b>	September 13, 2024			
<b>Contract Award Signature</b>	September 17, 2024			
<b>Start Date of Contract Performance</b>	September 23, 2024			
<b>Completion Period Offered by the Contractor</b>	Four (4) weeks			
<b>Date of Contract Completion</b>	October 23, 2024 (4 weeks)			
<b>CONTRACT ADMINISTRATION:</b>				
<b>Changes to Contract</b>	<b>Description</b>	<b>Date</b>	<b>Price Impact</b>	
	None	Not Applicable	Not Applicable	
<b>Final Payment</b>	<b>Description</b>	<b>Date of Invoice</b>	<b>Date of Payment</b>	
	Supply of Multiparameter Water Analyzer and Accessories	September 23, 2024	October 3, 2024	
<b>Total Payment</b>	N9,723,156.51 gross			
<b>DISBURSEMENT</b>				
<b>Disbursement Method (Direct, SOE, Special Account)</b>	Direct			
<b>Percentage of Bank Financing (%)</b>	0.10%			
<b>Disbursements: Amount &amp; Date:</b>	N8,049,869.11 net, paid with PV/2024/FUTO/000000644 of November 13, 2024.			
<b>DELIVERABLES:</b>				
<b>Contract Package</b>	<b>Reference/Description</b>	<b>Quantity/% Completed</b>	<b>Date Delivered/Completed</b>	<b>Remarks (Note any Discrepancies from Contract)</b>
ACE-FUELS/FUTO/GDS/24-15	Supply of Multiparameter Water Analyzer and Accessories	100%	October 23, 2024	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/24-15**Contract Name:** SUPPLY OF MULTIPARAMETER WATER ANALYZER AND ACCESSORIES**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	Not Applicable	0	0
9	Invitation for Bids issued	August 31, 2024	0	0
10	Submission of bids	September 13, 2024	14	14
11	Bid Evaluation Report preparation (financial)	September 17, 2024	4	4
12	Request for Clarification	Not Applicable	0	0
13	Bank's No Objection	Not Applicable	0	0
14	Contract Award Notice	September 17, 2024	0	0
15	Contract Signed	September 23, 2024	6	6
	<b>TOTAL DAYS</b>		DAYS	<b>24 DAYS</b>

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

3. PROCUREMENT OF DESKTOP COMPUTERS FOR ACE-FUELS LABORATORY, FUTO

<b>LOAN/CREDIT NO.6510-NG</b>	<b>REVIEW DATE: JANUARY 25, 2025</b>			
<b>CONTRACT DATA</b>				
<b>Contract Name:</b> Procurement of Desktop Computers for ACE-FUELS Laboratory, FUTO  <b>Contract Number:</b> ACEFUELS/FUTO/GDS/24-14	<b>Type of Contract: Lump Sum</b>			<b>Contract Amount:</b> ₦
	Goods <b>(X)</b>	Work ( )	Services ( )	9,539,550.00
<b>Contractor's Name:</b> Messrs. OKM COMPUTERS & Stationeries  <b>Contractor's Address:</b> NO. 76 Tetlow Road, Owerri, Imo State.	<b>Notification of Award &amp; Date</b>			September 2, 2024
	<b>Acceptance Letter &amp; Date</b>			September 12, 2024
<b>No. Of Bids Received:</b> Three (3)	<b>Start Date of Contract Performance:</b>			September 12, 2024
	<b>Date of Contract Agreement:</b>			September 12, 2024
<b>Location of Goods, Works or Service:</b>	ACEFUELS - Federal University of Technology, Owerri			
<b>TOPIC</b>	<b>COMMENTS &amp; FINDINGS:</b>			
<b>PRFOCUREMENT AND CONTRCTING</b>				
<b>Contract Package (Items &amp; Quantity)</b>	Item: Procurement of Desktop computers for ACE-FUELS Laboratory, FUTO - Quantity: 9 Units			
<b>Contract Type {Goods, Works (S&amp;L) Services}</b>	Goods			
<b>Procurement Method (ICB, LIB, NCB, SHOPPING-RFQ/RFT)</b>	RFQ			
<b>Prequalification (Yes/No)</b>	No			
<b>Single Stage/Two Stage</b>	Single Stage			
<b>Domestic Preference (Yes/No)</b>	No			
<b>Bank Review (PRIOR, POST, SOL)</b>	Prior			
<b>COSTS</b>				
<b>USD Equivalent</b>	5,993.72			
<b>Exchange Rate/Date</b>	USD 1591.59 (As at September 2, 2024).			
<b>Price of Lowest Evaluated Bidder (₦)</b>	9,539,550.00			

<b>Contract Value at Award (₦)</b>	9,539,550.00			
<b>Contingencies in PAD</b>	N/A			
<b>Final Contract Price (₦)</b>	9,539,550.00			
<b>TIME (DATE)</b>				
<b>General Procurement Notice (GPN)</b>	Not Applicable			
<b>Request for Proposal (RFP)</b>	Not Applicable			
<b>Invitation for Prequalification</b>	Not Applicable			
<b>Invitation for Bids</b>	August 16, 2024			
<b>Submission of Bids/Quotation</b>	August 30, 2024			
<b>Contract Award Signature</b>	September 2, 2024			
<b>Start Date of Contract Performance</b>	September 12, 2024			
<b>Completion Period Offered by the Contractor</b>	Not stated			
<b>Date of Contract completion</b>	September 26, 2024			
<b>CONTRACT ADMINISTRATION:</b>				
<b>Changes to Contract</b>	<b>Description</b>	<b>Date</b>	<b>Price Impact</b>	
	None	Not Applicable	Not Applicable	
<b>Final Payment</b>	<b>Description</b>	<b>Date of Invoice</b>	<b>Date of Payment</b>	
	Payment for supply of computers	September 26, 2024	December 2, 2024	
<b>Total Payment</b>	₦9,539,550.00 (Gross)			
<b>DISBURSEMENT</b>				
<b>Disbursement Method (Direct, SOE, Special Account)</b>	Direct			
<b>Percentage of Bank Financing (%)</b>	0.1%			
<b>Disbursements: Amount &amp; Date</b>	₦7,897,860.00 Net – Payment for supply of computers – PV NO. PV/2024/FUTO-1/000000668/ of December 2, 2024.			
<b>DELIVERABLES:</b>				
<b>Contract Package</b>	<b>Reference/Description</b>	<b>Quantity/% Completed</b>	<b>Date Delivered/Completed</b>	<b>Remarks (Note any Discrepancies from Contract)</b>
ACEFUELS/FUTO/GDS/24-14	Procurement of Desktop computers for ACE-FUELS Laboratory, FUTO	100%	September 26, 2024	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:** ACEFUELS/FUTO/GDS/24-14

**Contract Name:** PROCUREMENT OF DESKTOP COMPUTERS FOR ACE-FUELS LABORATORY, 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	August 16, 2024	0	0
10	Submission of bids	August 30, 2024	14	14
11	Bid Evaluation Report preparation (financial)	September 1, 2024	2	2
12	Request for Clarification	Not Applicable	0	0
13	Bank's No Objection	Not Applicable	0	0
14	Contract Award Notice	September 2, 2024	1	1
15	Contract Signed	September 2, 2024	0	0
	<b>TOTAL DAYS</b>		<b>DAYS</b>	<b>17 DAYS</b>

**APPENDIX III**  
**EXIT MEETING SHEET**

**AFRICA CENTRE OF EXCELLENCE CENTRE FOR MYCOTOXIN AND FOOD SAFETY (ACEMFS)  
FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA**

APPENDIX III

**ISSUES AND EXIT CONFERENCE – WITH CENTRE RESPONSES**

S/NO	ISSUES RECORDED/CLAUSES	CLAUSE	NATURE OF INFRACTION	CENTRE RESPONSE	REMARK
1	Not in the Procurement Plan	18(a-g)			
2	Debriefing	19(e)	The unsuccessful bidders were not debriefed.	It was as an oversight by the Center.	
3	Advertisement/ Invitation to Bid	25.2(ii)			
4	Mandatory Compliances	16(6)b	Some compliance documents from the unsuccessful bidders were not sighted	The Centre believed that since most of the bidders have less than 5 staff and turnover of less than N50million, that they are exempted.	Compliance documents of the successful bidders were sighted. The Centre was made to understand that any claim of exemption must be supported with evidence and should not be by word of mouth.
5	Bids after deadline	27.5			
6	Bid opening register	30(d)			
7	Collusive Practice	58.4(a)			
8	Coercion and unlawful 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	Requested Document not provided	54.4(h)			
14	Non-remittance of Tax	40* (Section 40 of the FIRS (Establishment) Act 2007)			
15	Direct Procurement	42			
16	Expression of Interest	44			
17	Request for Quotation	41			
18	Request for Proposal	45			
19	Bid Validity Period	29			
20	Procurement Planning Committee	21			
21	Tenders Board	22			

**APPENDIX IV**  
**PROCUREMENT PLAN**

**PROCUREMENT PLAN – GOODS**

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

NAME OF INSTITUTION: FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI (FUTO)		If Post-Review, No-objection Dates are not needed																							
GOODS		BASIC DATA											Spec Proc Notice Advert		Bidding Period		Bid Evaluation		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 Date	Opening of Let of Credit	Arrival of Goods	Inspection	Final Acceptance	
	Norm Duration of Proc Steps					If Prequalification		Plan	4 - 7 wks	1 - 1.5 wks	1.5 - 2 wks	6 to	12 wks	1.5 - 3 wks	1 - 1.5 wks	Plan									
	GOODS					add 7-13 wks		Actual								Actual									
1	Procurement and Installation of Teaching Aids and Teaching Materials	ACE-FUELS/FUTO/GDS/23-01	01	30,000.00	RFQ	N/A	N/A					23/01/23	02/06/23	15/02/23	N/A										
2	Procurement of Computer Laboratory Equipments and Workstation	ACE-FUELS/FUTO/GDS/23-02	02	40,000.00	RFQ	N/A																			
3	Procurement and Installation of 40KVA Diesel Powered Generator	ACE-FUELS/FUTO/GDS/23-03	03	40,000.00	RFQ																				
4	Procurement and Installation of 30KVA Diesel Powered Generator	ACE-FUELS/FUTO/GDS/23-04	04	30,000.00	RFQ																				
5	Procurement and Installation of 30KVA Diesel Powered Generator	ACE-FUELS/FUTO/GDS/23-05	05	30,000.00	RFQ																				
6.	Procurement and Installation of 20KVA Solar Powered Units within ACEFUELS Complex and Students Hostel	ACE-FUELS/FUTO/GDS/23-06	06	20,000.00	RFQ																				
7.	Procurement of Office Equipments (Computers/Airconditioners)	ACE-FUELS/FUTO/GDS/23-07	07	45,000.00	RFQ																				
8.	Procurement of Assorted Books and Journals	ACE-FUELS/FUTO/GDS/23-08	08	4,200.00	SHOPPING																				
9.	Procurement of Mini Bus	ACE-FUELS/FUTO/GDS/23-09	09	125,000.00	NCB																				
10.	Procurement of General Laboratory Equipments, Consumables and Supplies	ACE-FUELS/FUTO/GDS/23-10	10	70,000.00	NCB																				
11.	Procurement and Installation of Solar Energy Laboratory Equipments	ACE-FUELS/FUTO/GDS/23-11	11	80,000.00	NCB																				
12.	Procurement and Installation of Softwares and Workstation for Computational Modeling and Simulation Laboratory	ACE-FUELS/FUTO/GDS/23-12	12	20,000.00	RFQ																				
13.	Procurement and Installation of Equipments/Facilities for ACEFUELS Turnkey Electrochemistry Laboratory	ACE-FUELS/FUTO/GDS/23-13	13	1,150,000.00	ICB																				
	<b>GRAND TOTAL</b>			<b>1,684,200.00</b>																					
																	\$ -								
		EXCHANGE RATE: ₦437.18= U.S. \$1.00																							

**PROCUREMENT PLAN – WORKS**

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

WORKS																							
If Post-Review, No-objection Dates are not needed																							
BASIC DATA										Draft Bid Documents, including specs and quantities, draft SPN		Spec Proc Notice Advert		Bidding Period		Bid Evaluation		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 Lot of Credit	Arrival of Goods	
	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/WKS/23-		30,000.00	RFQ																		
2	Construction of Generator House	ACE-FUELS/FUTO/WKS/23-		15,000.00	RFQ																		
	<b>SUBTOTAL</b>			<b>45,000.00</b>																			
	Total Cost			<b>\$45,000.00</b>													<b>#REF!</b>						
	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																																			
S/No.	Description*	Selection Method	Contract Type	Lumpsum or Time-Based	Estimated Amount in US\$ '000	Prior/Post Review	Plan vs. Actual	Preparation Request for		Request for EOI (where required)		Short List		Consultant Proposals		Proposal Evaluation and Negotiation for Projects after May 2002						Draft Contract		Contract Finalization				Contract Implementation							
								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 Evaluation Report (T)	No-objection Evaluation Report (T)	Opening Financial Proposals	Preparation Eval Report (T) (F)	Negotiations (N)	Plan vs. Actual	Submission Date	No-objection Date	Contract Amount in US\$ '000	Contract Award	Date Contract Advert	Contract Signature	Plan vs. Actual	Mobilization Advance Payment	Draft Report	Final Report	Final Cost US\$ '000		
	Norm Duration of Proc Steps						Plan	3 - 6 wks	1 - 2 wks	1 - 1.5 wk	2 wks		1 - 2 wks	Plan	4 to 12 wks	2 - 3 wks	0.5 - 2 wks	2 wks	1 - 2 wks	2 wks	Plan	1 - 2 wks	1 - 2 wks		1 wk			1 - 3 wks	Plan						
	List of Contracts						Actual						Actual								Actual							Actual							
							Plan						Plan								Plan							Plan							
1.		Indy con	Lumpsn				Actual						Actual								Actual							Actual							
	Non Consulting Services																																		
						Prior R	Plan		NA	NA	NA		Plan								Plan	NA	NA		NA		Plan								
							Actual						Actual								Actual						Actual								
							Plan						Plan								Plan						Plan								
						Prior R	Plan		NA	NA	NA		Plan								Plan	NA	NA		NA		Plan								
	TOTAL AMOUNT						Plan						Plan								Plan						Plan								
							Actual						Actual								Actual						Actual								

**APPENDIX VI**  
**PICTURES**











**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;

