



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

**FINAL PROCUREMENT
AUDIT REPORT**

ON



**AFRICA CENTRE OF EXCELLENCE FOR FOOD
TECHNOLOGY AND RESEARCH
(CEFTER)**

BENUE STATE UNIVERSITY, MAKURDI

SUBMITTED BY

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ABBREVIATIONS AND ACRONYMS

ACE	Africa Centre of Excellence.
ACE - IMPACT	Africa Centre of Excellence for Development Impact.
BSU	Benue State University
CEFTER	Centre of Excellence for Food Technology and Research.
CL	Centre Leader.
CQS	Consultant Qualification Selection.
DC	Direct contract.
FGN	Federal Government of Nigeria.
FME	Federal Ministry of Education.
GPN	General Procurement Notice.
IC	Individual Consultant.
ICB	International Competitive Bidding.
IDA	International Development Association.
IS	International Shopping.
LCS	Least Cost Selection.
LIB	Limited International Bidding.
M&E	Monitoring and Evaluation.
NAPCU	National ACE Project Coordination Unit.
NCB	National Competitive Bidding.
NGN	Nigerian Naira.
NPM	National Procurement Manual.
NS	National Shopping.
NUC	National Universities Commission.
NUS	National University System.
PAD	Project Appraisal Document.
PIU	Project Implementation Unit.
PM	Procurement Manual
PPA	Public Procurement Act
QCBS	Quality and Cost Based Selection
RFP	Request for Proposal
SBD	Standard Bidding Document
SPN	Specific Procurement Notice
SSS	Single Source Selection
STEM	Science, Technology, Engineering and Mathematics.
TA	Technical Assistance
TOR	Terms of Reference
USD	United States Dollar
VFM	Value for Money
WB	World 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 Food Technology and Research (ACE-CEFTER). It is one of the 17 Second Africa Higher Education Centres of Excellence for Development Impact (Ace-Impact) Projects.

1.2 Aim

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

1.3 Methodology and Review Procedure

1.3.1 Methodology

The methodology and approach adopted for this post review are in three phases:

1. Inception activities.
2. Field works/activities.
3. 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.

1.3.2 Review Procedure

The Terms of reference noted that the Borrower and Bank agreed that the ACE-Impact Centres should use the Institutional guidelines in the implementation of the project'. That notwithstanding, the report considered the level of compliances to the Banks guiding principles.

1.4 Contract Packages and General Procured items

1. ACE-CEFTER has a total contract package size of 19 items. This is made up of ten (10) items of goods, six (6) works and three (3) services. The appropriate methods to use based on the value and nature of the procurements are shown on the appropriate method column on appendix 1 - Inventory of sampled and reviewed contracts.
2. However, this report has been prepared based on the methods that the Centre used as shown on the "method used" column on appendix 1 - Inventory of sampled and reviewed contracts.

1.4.1 Procurement Methods for Packaged Procurements

The procurement methods used by the Centre were the National Competitive Bidding (NCB) with four (4) items representing 21%, Request for Quotation has eleven (11) items representing 57.90%, Request for Proposals has three (3) items at 15.70% while Direct Contract has one (1) item at 5.20%.as shown on figure 1.

1.4.2 Procurement Types for Packaged Procurement

The procurement types were, goods with 10 items at 52.63%, works has six (6) items at 31.57%, and services with three (3) items at 15.78% as shown on figure 2.

Figure 1

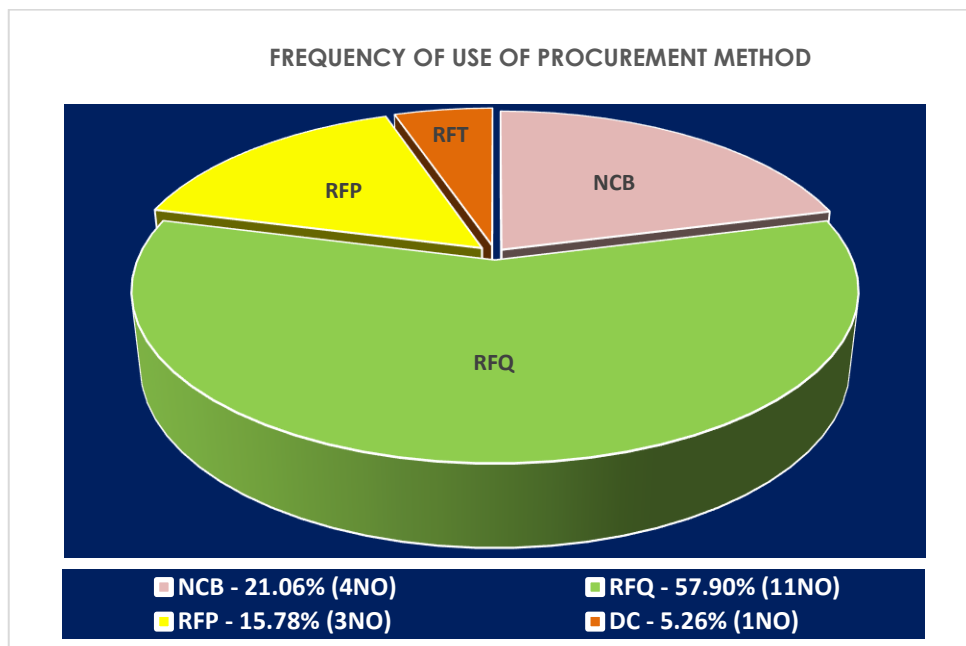
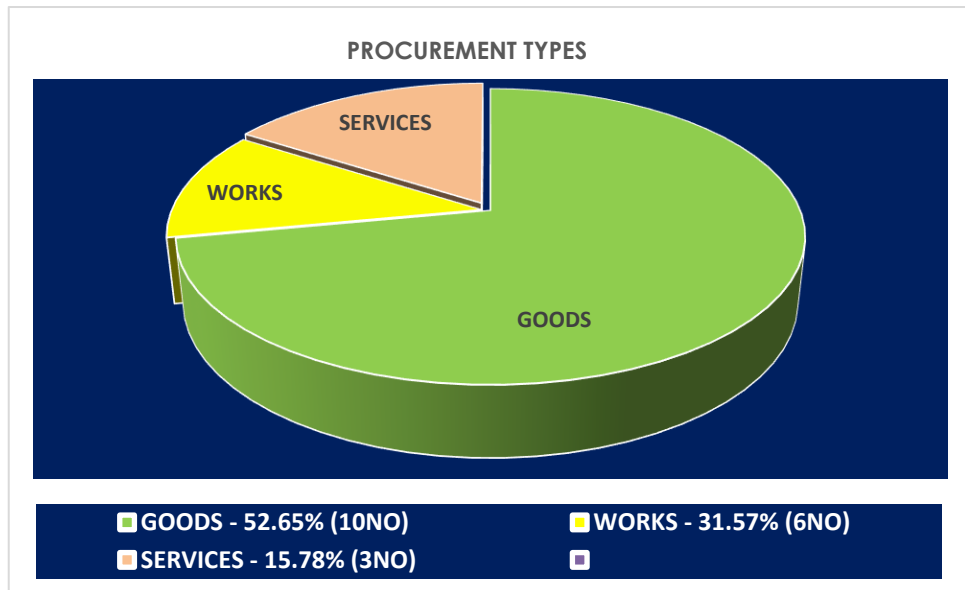


Figure 2



1.4.3 Sample Size

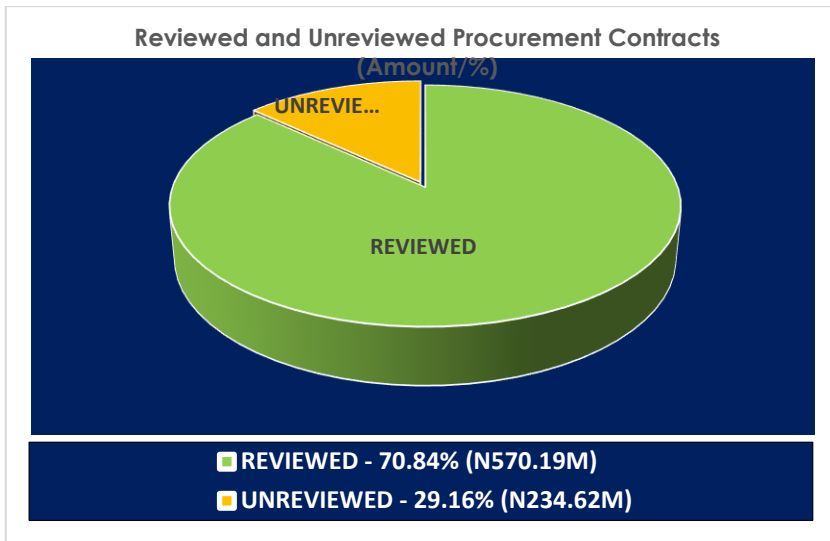
The audit sample size was determined by random sampling of the procured contracts. The selection considered the various procurement methods used as well as the procurement types. The sample size of 36.84% is made up of seven (7) items. three (3) items were procured through RFQ and they make up 42.84% of the sample size. two (2) items of RFT is 28.58% of sample size as also two (2) item of RFP at 28.58% of sample size.

TABLE 1 – FORM 3 - SELECTION OF REVIEW SAMPLES

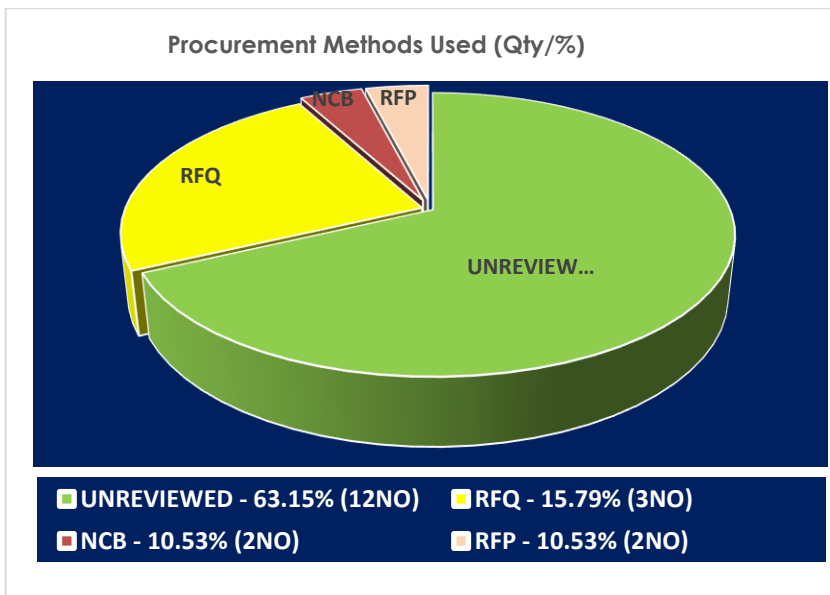
	CONTRACTS	Goods	Works	Services	Total
		Post Review	Post Review	Post Review	Post Review
	Reviewed	3	2	2	7
	Population	out of 9	out of 7	out of 3	out of 19

The total value of awarded contracts was N804,810,200.08. The sample value was N570,189,562.50 being 70.84% of the total contract as in figures 3 and 4 below.

Figure 3



Figure



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. ACE-CEFTER stated that the sum of USD3,097,000.00 (about N1,276,054,432.40) has been earned from the World Bank through the National Universities Commission (NUC).
3. The items seen to have been procured are in the procurement plan.
4. Advertisement were placed in three (3) national newspapers for some items.
5. About 19 procurement activities were carried out by the Centre from inception of the ACE-Impact up to April 30, 2023. This excludes items in the general expenditure files (that may contain other expenses classified as general recurrent, other capitals, and expenses on workshops, conferences, seminars, and trainings).
6. Based on the data collected from the Centre, the amount spent on the 19 activities have a gross value of about N804,810,200.08 (about USD1,953,422.82) as at April 30, 2023.
7. The predominantly used procurement method was the Request for Quotation (RFQ) through selection. National Competitive Bidding (NCB) was used as well as Request for Proposal (RFP), that was wrongly applied.
8. Standard Bidding Documents (SBD) were used for some procurements. Some others have schedules drawn for and approved based on the university procurement manual.
9. The Centre has qualified procurement staff, but the major procurements were handled by the University's procurement department.

10. Solicitation for consultancy services was not based on the Standard Request for Proposal (SRP), and the remunerations and reimbursable expenses were based on the Federal Ministry of Works and Housing (FMW&H) 1996 scale of fees for engagement of consultants in the construction industry in Nigeria.
11. Nineteen (19) contracts awards, having contract files were recorded within the period under review. They have a total contract sum of about N804,810,200.08. Seven (7) were sampled and reviewed (appendix 1). The seven (7) sampled and reviewed contracts have a total value of N570,189,562.50, consisting of three (3) Goods, two (2) Works and two (2) Services.
12. The suppliers and contractors used by the Centre complied with the mandatory requirements. The database of these vendors is domiciled at the University's central procurement Department.
13. The average number of bids received or invited for the RFQ and RFP were three (3) each.
14. Some procurement processes are in progress. Some were commenced but suspended. The Centre stated this to be due to paucity of fund and in some case due to delay in funds releases.
15. Some awards were made, and funds released but the items were yet to be supplied because the building to house them were not ready. The Centre took this approach to avoid any incidence of fluctuation; stating that agreements were extracted from the vendors that fluctuations in prices would not be entertained. Other reason for this is that some of the items are not off-the-shelf goods and orders must be placed for their production.

16. Filing, storage and retrieval of procurement documents and information was not seamless, because of bureaucracy with accessing them from the University central procurement department.
17. Withholding Taxes (WHT) and Value Added Taxes (VAT) were deducted and evidently remitted to the relevant tax authorities.
18. Contracts were presented and approved by the appropriate approval authority. The analysis and evaluation of tenders were moderate.
19. Works are in progress at the construction site of the ACE-CEFTER's 2No. semi-detached three (3) prototype factories, with the associated external works.
20. Unsuccessful bidders were not seen to have been debriefed.

1.6. Rating and Classification

The audit review opinion is classified and rated as shown on **table 2** below

Table 2:

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

1.7 Audit Opinion

The ACE-Impact procurement activities of the CEFTER, Benue State University **NEEDS IMPROVEMENT** with a score of **70%**.

The opinion is based on the activities shown in table 3. It considered the effects and the levels of compliances of these activities to the Public Procurement Act 2007 and the WB general procurement principles.

Table 3

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

1.8 Recommendations

1. It is important that the use of institution's procurement guideline be reconsidered if certain processes with weaknesses and limited compliances are to be improved.
2. Selection of vendors based on the university's shortlisting procedure at the discretion of the procurement unit should be reconsidered. The process could favour certain vendors; despite it being competitive. There is the risk of not having adequate value for money (VFM). It could also compromise economy, reduce transparency and fairness.
3. Agreements should be executed for every contract award.
4. The Centre should ensure that vendors are engaged based on current and approved procurement methods, with SBD. Thresholds and nature of contracts of goods, works and services should be taken into consideration in choosing appropriate methods.
5. The use of the FMW&H 1996 scale of fees to engage consultants should be stopped. The process is based on the qualification of consultants only, without considering the cost of service. It does not assure value for money.
6. The Centre should adopt the engagement of individual building consultancy firms with distinct areas of specialization rather than on consortium basis for future projects.
7. It is advised that copies of all documents relating to the centre's procurement activities be domiciled with the Centre. This would ensure seamless retrieval and provision of documents and information when required for other activities.
8. The Centre's decision to make payment in advance to vendors based on the reasons explained to the consultant; though understandable should always be taken with high degree of caution and proper irrevocable security instrument.

9. 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 general procurement guidelines and principles.

SECTION 2 – INTRODUCTION

2.1 BACKGROUND

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

1. Africa Centre of Excellence (ACE 1) Project

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

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

2. The Second Africa Higher Education Centres of Excellence for Development Impact (ACE- Impact) Project

The Second Africa Higher Education Centres of Excellence for Development Impact (ACE- Impact) Projects resulted from the successes achieved with the ACE 1. ACE-Impact project has 43 Centres in the Africa sub-region, with 17 of them being run by Nigeria Universities.

ACE-Impact project (Credit Number 6510-NG) was designed to inject \$115 million to the Nigeria University System (NUS).

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

Benue state is one of the states in the middle belt region of Nigeria. It is usually regarded as "the food basket of the nation and produces a wide range of crops ranging from grains, tubers, to fruits and

vegetables". It is also known that "huge quantities of these crops are lost due to lack of adequate post-harvest technologies".

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

As stated, CEFTER objective is "to promote teaching, research and extension in post- harvest sciences, enhance agricultural productivity and industrial output for the socio-economic advancement of Nigeria and Africa".

2.3 NATIONAL UNIVERSITIES COMMISSION (NUC)

The **National Universities Commission (NUC)** of Nigeria is a parastatal under the Federal Ministry of Education (FME). It was established in 1962 as an advisory agency in the Cabinet Office and became a statutory body in 1974. NUC is a regulatory agency acting as a catalyst for positive change and innovation for the delivery of quality University education in Nigeria.

The **NUC** aims to: achieve a stable and crisis-free University System; upgrade and maintain physical facilities in the Nigerian University System for delivery of quality university education and match university graduate output with national manpower needs; work with Nigerian Universities to achieve full accreditation status for at least 80% of the academic programmes; foster partnership between the Nigerian University System and the private sector.

The National Coordination of the ACE projects is domiciled at the National Universities Commission (NUC). It is responsible for the National

Project facilitation, training, and supervision in fiduciary aspects as well as national Monitoring and Evaluation (M&E) and minor Technical Assistance (TA) in Nigeria.

2.4 WORLD BANK PROCUREMENT GUIDELINE

The WB guideline has set rules guiding the procurement processes to be followed for procurement of good, works, consulting and non-consulting services being financed with loans from the WB. It covers the consideration of the WB core procurement principles in every contract.

Notwithstanding the established procurement guidelines, the FG/NUC and the WB have agreed to allow the ACEs Centres to use the various institutions guidelines for the implementation of the projects.

2.5 PUBLIC PROCUREMENT ACT (PPA) 2007

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

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

2.6 PROCUREMENT PROCESS AUDIT OF ACES

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

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

2.7 ENGAGEMENT OF COSSET CONSULTANTS

The NUC engaged Cosset Consultants to carry out post review of procurement activities of the 17 ACE-Impact Centres in fourteen (14) Nigeria Universities, including the ACE-CEFTER, Benue State University, Markurdi, Benue State, Nigeria.

2.8 OBJECTIVES OF THE ACE-IMPACT PROJECT PROCUREMENT PROCESS AUDIT

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

The Procurement audit gave objective assessments of the procedures specified in the Credit Agreement and determine the levels of compliances with institutional guidelines with respect to the considerations of the World Bank general procurement principles.

2.9 METHODOLOGY

1. The methodology adopted for this assignment is generally concerned with investigations, inquiry, assertions, reasoning and research. The approach is objective, verifiable, and quantifiable. Interactions and interviews were held with officers of CEFTER that were involved in the various stages of the procurement process/activities. The opinions and clarifications from the CEFTER staff are considered and addressed in the report.

2. Contract data forms are used to collect the information that were analyzed. The contents of the form include information on general contracts, procurement and contracting, costs, time, contract administration, disbursement and deliverables. The documents made available to the consultant from which the data were collected include:

1. Procurement Plan.
2. Institution guideline.

3. Solicitation documents used before award.
4. Contract files.
5. Payment Vouchers.
6. Finance Agreement.

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

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

1. Compliance with the provisions of the World Bank Procurement Guideline.
2. Compliance with the provisions of the Public Procurement Act 2007 (examine the Management Control Framework in place to monitor procurement and contracting activities within CEFTER PIU).
3. Compliance with the use of standard bidding documents (examine procurement documents and contracts files issued between the stipulated periods).
4. Compliance with the Code of Conduct for Public Officers involved in Procurement (review the processes undertaken by personnel of the CEFTER Project who are directly involved in procurement and contracting activities).
5. Optimized commercial performance and value for money (review related procurement procedures, guidelines and processes and determine the level to which value for money was achieved).

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

6. The personnel interacted with at the BSU ACE-CEFTER during the field works were:

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

SECTION 3 – SCOPE AND REVIEW SAMPLES

3.1 AUDIT SCOPE

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

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

3.2 REVIEW SAMPLE

During the field work, CEFTER presented their procurement plan with a list of Nineteen (19) procured items. Fourteen (14) were completed while five (5) were on-going.

Seven (7) procurements were selected for review. The selection was 36.84% of the procured items and amount to about 70.84% of value of procured contracts.

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

TABLE 6 – ANALYSIS OF COMPLETED/UNCOMPLETED CONTRACTS

S/NO	DESCRIPTION	NO OF PROJECTS COMPLETED	NO OF PROJECTS ON-GOING	TOTAL
1	October 2021 to April. 2023	14	5	19
	TOTAL	14	5	19

TABLE 7 – ANALYSIS OF COMPLETED/UNCOMPLETED CONTRACTS

S/NO	DESCRIPTION	PERCENTAGE
1	Completed (14No)	73.68%
2	Uncompleted (5No)	26.32%
	TOTAL	100%

TABLE 8 – ANALYSIS OF COMPLETED/UNCOMPLETED CONTRACTS

S/NO	DESCRIPTION	VALUE (N)	TOTAL (N)
1	Completed (14No)	83,618,284.00	83,618,284.00
2	Uncompleted (5No)	486,571,278.50	486,571,278.50
	TOTAL	570,189,562.50	570,189,562.50

This audit review was based on information extracted from the Center's Procurement Plan, as well as other documents made available to the Consultant by the CEFTER staff. There was also interviews and interactions with key personnel. The value of the nineteen contracts was N804,810,200.08

SECTION 4 - SPECIFIC CONTRACTS/PROJECTS DETAILS

4.1 CONSTRUCTION OF 2NO SEMI-DETACHED THREE (3) PROTOTYPE AT CEFTER FACTORY – LOT 1

4.1.1 Introduction

This was works contract procured through National Competitive Bidding (NCB). It was advertised in the Daily Times Newspaper of September 19, 2022. The award was made to Messrs Nebtas Global Business Nigeria Limited with an award letter dated November 30, 2022. The award amount was N271,123,987.50. This was the lowest of the five technically responsive bids that were received.

4.1.2 Observations/ Findings

1. The procurement processes up to signing of contract was completed in seventy-five days. The process commenced on September 19, 2022 and the agreement was signed on December 6, 2022.
2. The project is still in progress and it was at about 35% completion.
3. Only one payment being 30% mobilization, in the gross sum of N81,337,196.25 was seen to have been made to the contractor. It was paid with PV No. 231 of April 2, 2023.
4. The Advance Payment Bond for the 30% mobilization was not sighted. The Centre stated that it was with the University Accountant, who was not available to provide it.
5. Withholding Tax (WHT) of 5% and Value Added Tax (VAT) of 7.5% were not seen to be deducted.

4.1.2.1 Procurement Planning

This contract is in the 2022 procurement plan.

4.1.2.2 Advertisement

The contract was advertised in the Daily Times Newspaper and the Blue Print Newspapers, both of September 19, 2022. None was seen to have been placed in the Federal Tenders' Journal.

4.1.2.3 Pre/Post Qualification

Single stage tendering was used. The amount is not within the threshold for separate prequalification.

4.1.2.4 Competition

There was reasonable competition as five (5) bidders were technically responsive and progressed to the financial bid stage.

4.3.2.5 Bid Opening

The bid was opened publicly in the presence of the Procurement Committee and some independent observers.

4.1.2.6 Bidding Documents

The Standard Bidding Documents were used

4.1.2.7 Evaluation of Bids/ Proposals

The bids were evaluated and analysed by the bid evaluation committee. There was minute of meeting where the approval was granted by the university tenders board prior to the award.

4.1.2.8 Award of Contract

Notification of award was issued to Messrs Nebtas Global Business Nigeria Limited with an award letter dated November 30, 2022. Acceptance was made on December 5, 2022.

4.1.2.9 Contract Documents

Contract Agreement was executed on December 6, 2022; with it, the award letter and contract BOQ and drawings form the contract document.

4.1.2.10 Procurement Duration

The procurement processes leading up to the signing of contract was completed in seventy-five days. The process commenced on September 19, 2022 and the agreement was signed on December 6, 2022.

4.1.2.11 Contract Implementation

The supervision of the implementation of the contract was satisfactory as at the time of the team's visited the site.

4.1.2.12 Payments

The sum of N81,337,196.25 was seen to have been paid to the contractor. This was 30% mobilization. It was paid with PV No. 231 of April 2, 2023. The contract was ongoing.

4.1.2.13 Physical Inspection

Physical Inspection was carried out. The works was at about 35% completion. Workmanship and the quality of materials being used are commendable. Pictures were taken as in appendix 4.

4.1.3 Recommendation

Based on the audit process field work at the CEFTER, the following recommendation is made;

1. CEFTER should ensure that documents are always made available to authorized individuals or entities.

4.1.4 Conclusion

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

4.2 EXTERNAL WORKS ASSOCIATED WITH THE FACTORIES – LOT 2

4.2.1 Introduction

This was works contract procured through National Competitive Bidding (NCB). It was advertised in the Daily Times Newspaper and the Blue Print Newspapers both of September 19, 2022. The award was made to Messrs Plan-B Integrated Projects Ltd with an award letter dated November 30, 2022. The award amount was N135,447,291.00. This was the lowest of the three technically responsive bidders whose financial bids were opened.

4.2.2 Observations/ Findings

1. The procurement processes up to signing of contract was completed in seventy-five days. The process commenced on September 19, 2022 and the agreement was signed on December 6, 2022.
2. The project is still in progress and it was at about 60% completion.
3. The payment made so far was 30% mobilization, in the gross sum of N40,634,187.30. was seen to have been made to the contractor. It was paid with PV. NO. 052 of January 19, 2023. It was backed-up with Advance Payment Bond (APB) from Niger Insurance with Policy NO. AR0241018000081 dated 5/12/2022.
4. Withholding Tax (WHT) of 5% and Value Added Tax (VAT) of 7.5% were seen to have been deducted.
5. Unsuccessful bidders were not seen to have been debriefed.

4.2.2.1 Procurement Planning

This contract was in the 2022 World Bank approved Procurement Plan for the Center.

4.2.2.2 Advertisement

The contract was advertised in the Daily Times Newspaper and the Blue Print Newspapers, both of September 19, 2022.

4.2.2.3 Pre/Post Qualification

There was no prequalification. The amount is not within the threshold for prequalification.

4.2.2.4 Competition

There was competition but the level was not encouraging for the fact that it was only about three (3) bids that were technically responsive and progressed to the financial bid.

4.2.2.5 Bid Opening

There was formal bid opening exercise. The bid evaluation report was moderate. There was no evidence of involvement of independent observers.

4.2.2.6 Bidding Documents

The Standard Bidding Documents were used.

4.2.2.7 Evaluation of Bids/ Proposals

The bid was evaluated and analysed by the bid evaluation committee. There was minute of meeting where the approval was made by the appropriate bodies' prior the award.

4.2.2.8 Awards of Contract

Notification of award was issued to Messrs Plan-B Integrated Projects Ltd with an award letter dated November 30, 2022. Acceptance was made on December 6, 2022.

4.2.2.9 Contract Documents

Contract Agreement was executed on December 6, 2022; with it, the award letter and contract BOQ and drawings form the contract document.

4.2.2.10 Procurement Duration

The procurement processes leading up to the signing of contract was completed in seventy-five (75) days. The process commenced on September 19, 2022 and the agreement was signed on December 6, 2022.

4.2.2.11 Contract Implementation

The monitoring and supervision of the implementation of the contract was satisfactory as at the time of the team's visit to the site.

4.2.2.12 Payments

The only payment made as at the period of the field exercise at the Centre was the 30% mobilization in the sum of N40,634,187.30. Final payment has not been made because the project is still under progress.

4.2.2.13 Physical Inspection

Physical Inspection was carried out. The works was at about 60% completion. Workmanship and the quality of materials being used are commendable. Pictures were taken as in Appendix 5.

4.2.3 Recommendation

Based on the experience on the audit process field work at the CEFTER, Benue State University, it is recommended as follows:

1. Advertisements should also be placed in the Federal Tenders Journal.

4.2.4 Conclusion

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

4.3 APPOINTMENT OF CONSULTANT FOR CENTRE FOR FOOD TECHNOLOGY AND INNOVATION COMPLEX

4.3.1 Introduction

This was a lump sum services contract procured through National Competitive Bidding (NCB). Invitation for expression of interest (Eoi) was placed in the Daily Times Newspaper and the Blue Print Newspaper both of January 21, 2022. The award was made to Messrs Oasisgate Konsult Limited (a consortium of Architects, Engineers and Quantity Surveyors), at the discounted contract amount of N80,000,000.00 (Eighty million naira). It was communicated through the letter of award dated November 30, 2022. The acceptance was made on December 1, 2022.

4.3.2 Observations/ Findings

The advertisement was seen to have been made on January 21, 2022. The procurement processes up to signing of contract was completed in three hundred and fifteen (315) days. The process culminated into award on November 30, 2022. The reason was that the process was put on hold because of unavailability of funds.

The consultant was engaged on consortium bases and the Consultant Qualification Selection (CQS) method was used to engage them. This explained why there was no evidence of issuance of Request for Proposal (RFP). The service is ongoing as the projects being supervised are at various stages of completion.

The fees were calculated based on the Federal Ministry of Works and Housing (FMW&H) 1996 scale of fees for consultants in the construction industry. Payment made was 75%, being for Stages 1 and 2 of the conditions of service. The amount was N60,000,000.00 (sixty million naira).

Withholding Tax (WHT) of 5% and Value Added Tax (VAT) of 7.5% were seen to have been deducted.

There was no evidence that unsuccessful bidders were debriefed.

4.3.2.1 Procurement Planning

This contract is a component of the factory contract It is allowed in the World Bank approved Procurement Plan for the Center.

4.3.2.2 Advertisement

The contract was advertised in the Daily Times Newspaper and the Blue Print Newspapers, both of September 19, 2022.

4.3.2.3 Pre/Post Qualification

Expression of Interest (EOI) was used.

4.3.2.4 Competition

Competition cannot be said to be satisfactory because of not using the RFP. The process used creates room for compromise.

4.3.2.5 Bid Opening

There was formal bid opening exercise. The bid evaluation report was moderate. There was evidence of involvement of independent observers.

4.3.2.6 Bidding Documents

The Standard Bidding Documents was used. There was no RFP.

4.3.2.7 Evaluation of Bids/Proposals

The bid was evaluated and analysed by the bid evaluation committee. There was minute of meeting where the approval was granted by the appropriate university authorised bodies prior to the award.

4.3.2.8 Awards of Contract

Notification of award was issued to Messrs Oasis gate Konsult Limited with an award letter dated November 30, 2022. Acceptance was made on December 1, 2022.

4.3.2.9 Contract Documents

Contract Agreement detailing terms of the contract was not sighted.

4.3.2.10 Procurement Duration

The procurement processes leading up to the award took 315 days (January 21, 2022 to November 30, 2022). However, there was a

suspension of process when it was evident that fund would not get to the Centre as expected. This has no financial implication because of the method adopted for the procurement of the services.

4.3.2.11 Contract Implementation

The monitoring and supervision of the implementation of the contract was satisfactory at the time of the team's visit to the Centre.

4.3.2.12 Payments

The only payment made as at the period of the field exercise at the Centre was the 75% of fees for stages 1 and 2. This was sixty million naira (N60,000,000.00).

4.3.2.13 Physical Inspection

Physical Inspection does not apply.

4.3.3 Recommendation

Based on the experience on the audit process field work at the CEFTER, Benue State University, it is recommended as follows:

1. There are Standard Bidding Documents (SBD) for the procurement. There are SBD for all procurement methods and types, CEFTER should ensure that they are used in subsequent procurement.
2. The Quality and Cost Base Selection (QCBS) was the appropriate method that the Centre should have used to engage the services of the consultants.
3. Experience has shown that engagement of consultants on consortium bases allows for the lead consultant to seek the services of unqualified practitioners on the project. Each specialist area should have a professional appointed on individual firm bases.
4. The Centre should desist from initiating a procurement process when the funds are not available.
5. Payment of remunerations should be on man-month bases using RFP. This allows for cost to be known before assignment commences.
6. Unsuccessful bidder should always be debriefed by the Centre.

4.3.4 Conclusion

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

4.4 SUPPLY AND INSTALLATION OF 15 KVA SOLAR POWER/INVERTER IN CEFTER COMPLEX, MAKURDI.

4.4.1 Introduction

This was a GOODS contract for the supply and installation of 15 KVA Solar Panel/Inverter at CEFTER complex, Oturkpo Road, New GRA, Makurdi procured under Shopping. It was meant for 30 KVA capacity designed for the complex but had to be split/phased due to paucity of fund starting with 15 KVA. The contract was awarded to FAIRCHILD TECHNOLOGIES LTD on October 27, 2022 at the sum of N15,240,00.00.

4.4.2 Observations/ Findings

1. From the Procurement Plan, 30 KVA was adequate for the complex but due to paucity of fund, it was split/phased starting with 15 KVA.
2. The contract was delayed because the contractor was not mobilized on time. This gave way for hike in market prices due to inflation which affected the contract.

4.4.2.1 Procurement Planning

The procurement 30 KVA was in the signed 2022 Procurement Plan

4.4.2.2 Advertisement

Requests for Quotation (RFQ) were issued to three (3) selected contractors on August 12, 2022.

4.4.2.3 Pre/Post Qualification

Companies were selected based on their track records and capabilities. All the three (3) companies responded by submitting their bids, which were opened and evaluated.

4.4.2.4 Competition

The process was reasonably competitive as the bidders' individual quotations were received, opened and evaluated.

4.4.2.5 Bid Opening

Three quotations were received, opened on September 8, 2022 and their figures recorded.

4.4.2.6 Bidding Documents

The quotations received from the shortlisted contractors were in line with bidding documents.

4.4.2.7 Evaluation of Bids/ Proposals

The bids were evaluated by the Procurement Committee of the Centre and recommendations made for approval and award. The bids evaluation and analysis report were sighted. The lowest bidder, FAIRCHILD TECHNOLOGIES LTD, won the contract at the sum of N15,240,000.00.

4.4.2.8 Awards of Contract

Notification of Award Letter was issued to Fairchild Technologies Ltd on October 27, 2022. Acceptance was on November 1, 2022 and Contract Agreement signed on October 30, 2022

4.4.2.9 Contract Documents

Contract Agreement was signed on October 30, 2022. Award Letter and Acceptance Letters were sighted

4.4.2.10 Contract Implementation

The implementation of the contract was not perfectly done. Three (3) months delay in mobilizing the contractor caused price increase which was no fault of the contractors. This resulted in a 5.6% increase in the contract sum. Bid Validity Period, which could have prevented this, was not stated at the beginning.

4.4.2.11 Payments

Payment to the contractor was made three times as follows;

1. N4,914,900 - Mob. Adv. (30%) PV 018 of January 10, 2023.
 2. N11,468,100.00 –Balance – (70%) PV 192 of March 28, 2023.
 3. N66,075.00 – (Fluctuation increase) PV196 of March 28, 2023.
- Final contract sum was N17,044,750.00.

4.4.2.12 Physical Inspection

Physical Inspection and Certification of the installation as supplied was carried out. The Procurement Audit team also took photograph of the installation during the Audit exercise.

4.4.3 Recommendation

Based on the procurement audit exercise, the Procurement Unit need to critically investigate and x-ray the remote and immediate causes of the delay that gave way for inflation to set in.

1. They are to always ensure that funds are available before embarking on any procurement process.
2. Bid Validity Period need to be emphasized and stated always during tendering to check frivolous calls for cancellation by contractors on grounds of fluctuation in prices.

4.4.4 Conclusion

In view of the above observations and recommendations, the Center (Procurement Unit) should always ensure availability of adequate funds prior to any procurement process to avoid delay. They should be encouraged to adhere strictly to the rules and regulations guiding the Public Procurement Procedures and Management.

4.5 SUPPLY OF 1 NO 30-SEATER TOYOTA COASTER BUS TO CEFTER

4.5.1 Introduction

This was a GOODS contract for the supply of 1 no. 30- seater Toyota Coaster bus to CEFTER awarded to MESSRS LANRE SHITTU MOTORS LTD on January 18, 2022 at the sum of N57,225,434.00. Award letter to this effect was issued on January 18, 2022. Selective Tendering was used as the university sent RFQ to some dealers of the product that they have been using satisfactorily to procure such vehicles that the university is always procuring.

4.5.2 Observations/ Findings

In line with the RFQ procurement method, the following observations were made.

4.5.2.1 Procurement Planning

The supply was in the signed Procurement Plan.

4.5.2.2 Advertisement

This was not advertised as the university resorted to the University procurement manual that allow it to request for proposals from vendors that they have constantly done business successfully with.

4.5.2.3 Expression of Interest/Request for Proposal

In this case, Requests for Quotation were sent to the bidders.

4.5.2.4 Competition

The process was competitive to its extent based on the responses received.

4.5.2.5 Bid Opening

The bids received were opened in the presence of the bidders or their representatives.

4.5.2.6 Bidding Documents

Bidding documents/ quotations from the bidders were sighted. Though not the SBD but they were standard specifications drawn up and issued to the bidders

4.5.2.7 Evaluation of Bids/ Proposals

The bids were evaluated by the Procurement Committee of the Centre and recommendations made for approval and award. The bids evaluation and analysis report were substantial.

4.5.2.8 Awards of Contract

Notification of Award Letter was issued on January 18,2022 to Lanre Shittu Motors Ltd at the sum of N57,225,434.00 after approval from the University Tenders Board.

4.5.2.9 Contract Documents

Award letter, Acceptance Letter of January 19,2022 and the signed Contract Agreement of January 28,2022 were the Contract Documents

4.5.2.10 Contract Implementation

The contract procurement process implementation took 46 days.

4.5.2.11 Payments

A total of N57,492,842.55 (including VAT, WHT) was paid to the contractor.

4.5.2.12 Physical Inspection

The Audit Team saw and took pictures of the bus.

4.5.3 RECOMMENDATION

1. There may be weaknesses with this procurement but that was because the program allows Centre to use the institutional guidelines; which is acceptable.
2. The Centre is advised to adopt the use of the SBD in all its procurement, especially with this project that is being financed with loans from the WB and the FGN.

4.5.4 CONCLUSION

Barring the above observations, the procurement process seemed to have been successfully completed. However, the Centre need to strictly adhere to the World Bank Guidelines and PPA Act 2007 in their future procurement exercises.

4.6 CONSULTANCY SERVICES FOR ENVIRONMENTAL AND SOCIAL MANAGEMENT PLAN (ESMP) FOR CEFTER CEFTIC

4.6.1 Introduction

This was a contract for Consultancy Services for Environmental and Social Management Plan (ESMP) for the construction of CEFTER CEFTIC building. It was awarded to VTT DYNAMIC SYNERGY LTD at a contract sum of N4,520,375.00 via a Job Order issued of February 4, 2022. Receipt of Job Order also constituted an Acceptance and Contract Agreement. QCBS method of procurement was adopted but three (3) consultants were requested to submit their proposals and Financial bids and they all responded.

4.6.2 Observations/ Findings

In line with JO based of RFP, the following were observed.

4.6.2.1 Procurement Planning

This procurement is in the 2022 World Bank approved Procurement Plan for the Center.

4.6.2.2 Advertisement

Tender Notice was placed on the Centre's Notice Board.

4.6.2.3 Pre/Post Qualification

The Consultants that were invited to submit quotations were selected based on their competence over time

4.6.2.4 Competition

The procurement process was competitive as the Consultants participated in the exercise.

4.6.2.5 Bid Opening

At the close of bids submissions on January 19, 2022, bids were opened.

4.6.2.6 Bidding Documents

Award Letter was issued on February 6, 2023, and acceptance was on the same February 6, 2023 but Agreement was signed on February 8, 2023.

4.6.2.7 Evaluation of Bids/ Proposals

The lowest responsive bidder, VTT DYNAMIC SYNERGY LTD (N4,520,000.00), was recommended for the award.

4.6.2.8 Awards of Contract

Contract Award Letter (Job order no.0585) was, on February 4, 2022 issued to VTT DYNAMIC SYNERGY LTD at the sum of N4,499,350.00. Acceptance letter was received on February 4, 2022 and Contract Agreement signed same day

4.6.2.9 Contract Documents

Contract Documents namely Award and Acceptance letters plus Contract Agreement were all sighted as Contract Documents.

4.6.2.10 Procurement Duration

Procurement duration was 18 days.

4.6.2.10 Contract Implementation

Contract implementation was satisfactory as it was completed on March 1, 2022.

4.6.2.11 Payments

Payment (fees) of N4,520,375.00 for the consultancy was made once to VTT DYNAMIC SYNERGY LTD on March 6, 2022 with PV 200.

4.6.2.12 Physical Inspection

Not applicable.

4.6.3 Recommendation

It is recommended as follows:

1. The Procurement Unit was fair in the entire process but are encouraged to still improve by adhering to World Bank Guidelines and PPA Act 2007.
2. They ensure that Contract Agreements accompany all contracts.

4.6.4 Conclusion

The issues raised above should be taken seriously in future procurement exercises to ensure a competitive process in line with Public Procurement Management.

4.7 SUPPLY AND REHABILITATION OF LANGUAGE AND LINGUISTICS LABORATORY AT BENUE STATE UNIVERSITY, MAKURDI

4.7.1 Introduction

This is a GOODS contract procured through RFQ Selection method for the Supply and Rehabilitation of Language and Linguistic Laboratory at Benue State University, Makurdi. The contract was awarded to AVE-MIK ENTERPRISES LTD at a contract sum of N6,653,500.00 (Job Order) on October 28, 2022.

4.7.2 Observations/ Findings

The item was procured using RFQ as selected vendors were invited to submit bids.

4.7.2.1 Procurement Planning

The goods contract was approved in 2022 Procurement Plan.

4.7.2.2 Advertisement

Three (3) selected vendors were issued RFQ on August 14, 2022 and they all responded on August 15, 2022.

4.7.2.3 Pre/Post Qualification

There was no pre-qualification

4.7.2.4 Competition

There was fair competition in the process as three (3) vendors submitted individual quotations. However, the lowest bidder was rejected on the ground that he did not submit his profile but the RFQ were silent on this requirement. This cast doubt on the competitiveness of the procurement process.

4.7.2.5 Bid Opening

The tenders were opened on August 15, 2022 and the respective quoted sums announced and recorded.

4.7.2.6 Bidding Documents

Bidding documents/quotations from the bidders were sighted. Though not the SBD but they were standard specifications drawn up and issued to the bidders

4.7.2.7 Evaluation of Bids/ Proposals

The bid was evaluated and analysed by the bid evaluation committee. There was minute of meeting where the approval was granted by the appropriate university authorised bodies prior to the award.

4.7.2.8 Awards of Contract

Notification of Award Letter (Job Order) was issued to Ave-Mik Enterprises Ltd on October 28, 2022 at the sum of N6,653,500.00. Acceptance was on November 27, 2022 while the contract was signed on October 30, 2022.

4.7.2.9 Contract Documents

Award Letter (Job Order) together with the Contract Agreement, signed on October 30, 2022, constituted Contract Documents.

4.7.2.10 Procurement Duration

The procurement process duration (between RFQ and Award took eighty-eight (88) days.

4.7.2.11 Contract Implementation

Contract implementation was satisfactory as it was completed on December 12, 2022 and certified by the Safety Engr. same day.

4.7.2.12 Payments

Upon completion on December 12, 2022, and after inspection and certification same day by Safeguard Engr, payment was made to the contractor to the tune of N6,653,500.00 (inclusive of VAT, WHT) via PV 890.

4.7.2.13 Physical Inspection

The Team did not carry out physical inspection on the project.

4.7.4 Recommendation

From the audit exercise, the procurement process appeared credible. The Centre should strive to ensure that the procurement duration period is reduced in subsequent procurements.

4.7.5 Conclusion

Following the above observations and recommendations, the Center should be encouraged to still improve by adhering strictly to the rules and regulations guiding the public procurement management.

APPENDIX 1

LIST OF PROCUREMENTS BY CEFTER

TABLE 2 -INVENTORY OF PROCURED ITEMS/SAMPLED & REVIEWED PROJECTS

S/NO	REF	DESCRIPTION	CONTRACTOR/ BENEFICIARY	AMOUNT (NAIRA)	AMOUNT (DOLLAR)	DATE	TYPE	METHOD USED	APPROPRIATE METHOD	REVIEW SAMPLE	REMARK
		CEFTER - BSU									
		GOODS									
1		SUPPLY AND INSTALLATION OF 15 KVA SOLAR POWER/INVERTER IN CEFTER COMPLEX	FAIRCHILD TECHNOLOGIES LTD	17,044,750.00		OCTOBER 27, 2022	GOODS	RFQ	RFQ	REVIEWED	
2		SUPPLY OF 1 No. TOYOTA COASTER 30- SEATER BUS TO CEFTER	LANRE SHITTU MOTORS LTD:	57,225,434.00		JANUARY 18, 2022	GOODS	RFQ	NCB	REVIEWED	
3		PROCUREMENT OF LAPTOP AND DESKTOP COMPUTERS AT CEFTER POSTGRADUATE CENTRE NEW GRA MAKURDI, OTUKPO ROAD	MESSRS I. COMPLIANCE TECH NG, LTD	3,010,000.00		NOT SIGHTED	GOODS	RFQ	SH		
4		FURNISHING OF POSTGRADUATE BOARD ROOM WITH MODERN FURNITURE.	MESSRS MACPON COMPLEX	3,753,000.00		NOT SIGHTED	GOODS	RFQ	SH		
5		SUPPLY OF CUSTOMIZED COORPORATE GIFT ITEMS FOR CEFTER.	MESSRS CEDIMA TECHNICAL LTD	2,644,500.00		NOT SIGHTED	GOODS	RFQ	SH		
6		PROCUREMENT, TESTING AND COMMISSIONING OF ASSORTED MACHINERY	DZAVESON CONSULTS LTD.	126,463,000.00			GOODS	NCB	NCB		
7		SUPPLY OF 1 NO. TOYOTA HILUX VEHECLE TO CEFTER	LANRE SHITU MOTORS LTD	32,947,977.00			GOODS	RFQ	NCB		
8		SUPPLY OF LABORATORY EQUIPMENT	JOHN IKYEH KEGHEN	3,993,012.50			GOODS	DC	SH		
9		SUPPLY AND REHABILITATION OF LANGUAGE AND LINGUISTICS LABORATORY	AVE-MIK ENTERPRISES LIMITED	6,653,500.00			WORKS	RFQ	RFQ	REVIEWED	
		WORKS									
10		CONSTRUCTION OF ELAVATED WATER TANK IN CEFTER COMPLEX POSTGRADUATE CENTRE NEW GRA MAKURDI, OTUKPO ROAD	MESSRS PLAN B INTEGRATED PROJECT LIMITED	19,002,448.08		OCTOBER 27, 2022	WORKS	RFQ	RFT		
11		SUPPLY & INSTALLATION OF DIGITAL SIGNAGE FOR THE CENTRE	EL-SNOB ENT.LTD	9,388,450.00			WORKS	NCB	RFT		

12		CONSTRUCTION OF 2NO. SEMI DETACHED (3) PROTOTYPE FACTORIES	NEBTAS GLOBAL BUSINESS NIG.LTD	271,123,987.50			WORKS	NCB	NCB	REVIEWED	
13		EXTERNAL WORKS ASSOCIATED WITH THE FACTORIES	PLAN-B INTEGRATED PROJECTS LIMITED	135,447,291.00			WORKS	NCB	NCB	REVIEWED	
14		PROCUREMENT OF BRAND-NEW TRANSFORMER	JOE COOLING AND ELECTRICAL ENGINEERING NIG. LTD.	4,998,750.00			WORKS	RFQ	SH		
15		PRODUCTION OF CEFTER 2022 WALL CALENDER	XPRESSIVE PRINTS WORLD	3,900,000.00			WORKS	RFQ	SH		
16		PROCUREMENT AND INSTALLATION OF FOREIGN WIRE MESH FENCE IN CEFTTER	MANET ENTERPRISES	5,869,500.00			WORKS	RFQ	RFQ		
		SERVICES									
17		CONSULTANCY SERVICES FOR CEFTER FACTORIES BUILDINGS, ADMINISTRATIVE BLOCK AND EXTERNAL WORKS	OASISGATE CONSULT LTD	80,000,000.00			SERVICES	RFP	QCBS	REVIEWED	
18		CONSULTANCY SERVICES FOR ESMP ON CEFTIC	VTT DYNAMIC SYNERGY LTD	4,499,350.00			SERVICES	RFP	CQS	REVIEWED	
19		CONSULTANCY SERVICES FOR INSTALLATION OF EQUIPMENT AT CEFTER FACTORIES	BIMALP WEST AFRICA LIMITED	18,650,000.00			SERVICES	RFP	CQS		
		TOTAL		804,810,200.08							

APPENDIX 2

CHECK LIST AND PROCURMENT DURATION

BENUE STATE UNIVERSITY, MAKURDI

AFRICA CENTRE OF EXCELLENCE CENTRE FOR FOOD TECHNOLOGY AND RESEARCH (CEFTER)

CAPITAL- WORKS**CHECK LIST****1. CONTRACT NAME: CONSTRUCTION OF 2NO SEMI-DETACHED THREE (3) PROTOTYPE AT CEFTER FACTORY**

LOAN/CREDIT NO.6510-NG	REVIEW DATE: May 22, 2023 to May 25, 2023		
CONTRACT NAME & NUMBER: LOT 1	TYPE OF CONTRACT: LUMP SUM	Goods (<input type="checkbox"/>) Works (<input checked="" type="checkbox"/>) Services (<input type="checkbox"/>)	CONTRACT AMOUNT: N271,123,987.50
CONTRACTOR'S NAME & ADDRESS: 1. MESSRS NEBTAS GLOBAL BUSINESS NIGERIA LIMITED; NO. 22 KONSHISHA STRRET, HIGH LEVEL, MAKURDI, BENUE STATE	DATE OF CONTRACT AWARD & SIGNATURE: Notification of Award: YES – 30/11/2022 Acceptance Letter dated: YES – 5/12/2022 Contract Signature: YES – 6/12/2022		
NO. OF BIDS RECEIVED: FIVE (5)	DATE OF CONTRACT PERFORMANCE & COMPLETION: PERFORMANCE: 6/12/2022; COMPLETION: CONTRACT ON-GOING		
LOCATION OF GOODS, WORKS OR SERVICE:	BENUE STATE UNIVERSITY, NEW GRA, OTUKPO ROAD, MAKURDI.		
TOPIC:	COMMENTS & FINDINGS:		
CONTRACT PACKAGE (ITEMS & QUANTITY)	CONSTRUCTION OF 2NO SEMI-DETACHED THREE (3) PROTOTYPE AT CEFTER FACTORY - 1 ITEM		
CONTRACT TYPE {GOODS, WORKS (S&L) SERVICES}	WORKS		
PROCUREMENT METHOD (ICB, LIB, NCB, SHOPPING)	NCB		
PREQUALIFICATION (YES/NO)	NO		
SINGLE STAGE/TWO STAGE	SINGLE STAGE		
DOMESTIC PREFERENCE (YES/NO)	NO		
BANK REVIEW (PRIOR, POST, SOL)	PRIOR		
COST (USD EQUIVALENT)	630,520.90		
EXCHANGE RATE/DATE	USD 430 (NOVEMBER 2022).		
PRICE OF LOWEST EVALUATED	N271,123,987.50		

BIDDER				
CONTRACT VALUE AT AWARD	N271,123,987.50			
CONTINGENCIES IN PAD	N/A			
FINAL CONTRACT PRICE	STILL IN PROGRESS BUT IT IS A NON-FLUCTUATING CONTRACT (FINAL PRICE EXPECTED TO BE N271,123,987.50			
TIME (DATE)				
GENERAL PROCUREMENT NOTICE (GPN)	YES, IN THE DAILY TIMES NEWSPAPER AND BLUE PRINT NEWSPAPERS BOTH OF SEPTEMBER 19, 2022.			
REQUEST FOR PROPOSAL (RFP)	NOT APPLICABLE			
INVITATION FOR PREQUALIFICATION	NOT APPLICABLE			
INVITATION FOR BIDS	SEPTEMBER 19, 2022			
CONTRACT AWARD SIGNATURE	YES; DECEMBER 6, 2022			
DATE OF CONTRACT PERFORMANCE/COMPLETION	CONTRACT PERFORMANCE = 6/12/2022; COMPLETION=ONGOING			
CONTRACT ADMINISTRATION:				
CHANGES TO CONTRACT	Number NO	Description NA	Date NA	Price impact NA
FINAL PAYMENT	Number	Description	Date of Invoice	Date of Payment
	ONGOING	NA	NA	NA
TOTAL PAYMENT	N81,337,196.25 TO DATE			
DISBURSEMENT				
DISBURSEMENT METHOD (DIRECT, SOE, SPECIAL ACCOUNT)	DIRECT			
PERCENTAGE OF BANK FINANCING (%)	12.61%			
DISBURSEMENTS: AMOUNT & DATE:	1. N81,337,196.25 (30% MOBILIZATION) - DATE – APRIL 20, 2023			
DELIVERABLES:				
Number	Description	Quantity/% Completed	Date delivered/ Completed	Remarks (Note any discrepancies from Contract)
	INTERIM PAYMENT NO.1 (PV NO. 231 OF 12/04/2023)	ABOUT 5%	20/04/2023	ADVANCE PAYMENT-NOT MUCH ACTIVITIES YET

PROCESS COMPLIANCE	REMARK	RATING
INVITATION FOR BIDS	ADVERTISEMENT IN TH DAILY TIMES NEWSPAPER OF SEPTEMBER 19, 2022	GOOD
BIDS SUBMISSION	SUBMISSION MADE AS SOLICITED WITHIN SUBMISSION PERIOD.	FAIR
QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY	NOT CREDIBLE	POOR
NOTIFICATION OF AWARD OF CONTRACT /ACCEPTANCE	NOTIFICATION OF AWARD LETTER WAS ON NOVEMBER 30, 2022 AND THE ACCEPTANCE WAS DECEMBER 5, 2022.	GOOD
SIGNED CONTRACT/DATE	CONTRACT SIGNED DECEMBER 6, 2022	GOOD
CONTRACT AMENDMENTS, IF ANY	NONE SO FAR	N/A
STORE RECEIPT NOTE SIGHTED?	N/A	N/A
EVIDENCE OF DELIVERY/COMPLETION	PROJECT IS STILL ONGOING	N/A
CONSULTANTS OPINION ON VALUE FOR MONEY	MODERATE	FAIR
OVERALL RATING OF PROCUREMENT EFFICIENCY	FAIR	GOOD

BENUE STATE UNIVERSITY, MAKURDI

AFRICA CENTRE OF EXCELLENCE CENTRE FOR FOOD TECHNOLOGY AND RESEARCH (CEFTER)

CAPITAL- WORKS**PROCUREMENT DURATION FORM****Contract No:** LOT 1**Contract Name:** CONSTRUCTION OF 2NO SEMI-DETACHED THREE (3) PROTOTYPE AT CEFTER FACTORY**Date General Procurement Notice (GPN):** NOT USED**Bid Validity Period:**

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 20, 2022	0	0
10	Submission of bids	November 2, 2022	41	41
11	Bid Evaluation Report preparation (financial)	November 25, 2022	23	23
12	Request for Clarification	Not Applicable	0	0
13	Bank's No Objection	Not Applicable	0	0
14	Contract Award Notice	November 30, 2022	5	5
15	Contract Signed	December 6, 2022	6	6
	TOTAL DAYS		DAYS	75 DAYS

BENUE STATE UNIVERSITY, MAKURDI

AFRICA CENTRE OF EXCELLENCE CENTRE FOR FOOD TECHNOLOGY AND RESEARCH (CEFTER)

CAPITAL- WORKS

CHECK LIST

2. CONTRACT NAME: **EXTERNAL WORKS ASSOCIATED WITH THE FACTORIES**

LOAN/CREDIT NO.6510-NG	REVIEW DATE: May 22, 2023 to May 25, 2023		
CONTRACT NAME & NUMBER: LOT 2	TYPE OF CONTRACT: LUMP SUM	Goods () Works (X) Services ()	CONTRACT AMOUNT: N135,447,291.00
CONTRACTOR'S NAME & ADDRESS: 1. MESSRS PLAN-B INTEGRATED PROJECTS LTD: NO. 22 KONSHISHA STREET H/L, MAKURDI	DATE OF CONTRACT AWARD & SIGNATURE: Notification of Award: YES – 30/11/2022 Acceptance Letter dated: YES – 6/12/2022 Contract Signature: YES – 6/12/2022		
NO. OF BIDS RECEIVED: THREE(3)	DATE OF CONTRACT PERFORMANCE & COMPLETION: 6/12/2022; CONTRACT ON-GOING		
LOCATION OF GOODS, WORKS OR SERVICE:	BENUE STATE UNIVERSITY, NEW GRA, OTUKPO ROAD, MAKURDI.		
TOPIC:	COMMENTS & FINDINGS:		
CONTRACT PACKAGE (ITEMS & QUANTITY	EXTERNAL WORKS ASSOCIATED WITH THE FACTORIES - 1 ITEM		
CONTRACT TYPE {GOODS, WORKS (S&L) SERVICES}	WORKS		
PROCUREMENT METHOD (ICB, LIB, NCB, SHOPPING)	NCB		
PREQUALIFICATION (YES/NO)	NO		
SINGLE STAGE/TWO STAGE	SINGLE STAGE		
DOMESTIC PREFERENCE (YES/NO)	NO		
BANK REVIEW (PRIOR, POST, SOL)	PRIOR		
COST (USD EQUIVALENT)	314,993.70		
EXCHANGE RATE/DATE	USD 430 (NOVEMBER 2022).		
PRICE OF LOWEST EVALUATED BIDDER	N135,447,291.00		
CONTRACT VALUE AT AWARD	N135,447,291.00		
CONTINGENCIES IN PAD	N/A		

FINAL CONTRACT PRICE	STILL IN PROGRESS BUT IT IS A NON-FLUCTUATING CONTRACT (FINAL PRICE EXPECTED TO BE N135,447,291.00)			
TIME (DATE)				
GENERAL PROCUREMENT NOTICE (GPN)	YES. IN THE DAILY TIMES AND BLUE PRINT NEWSPAPERS OF SEPTEMBER 9, 2022			
REQUEST FOR PROPOSAL (RFP)	NOT APPLICABLE			
INVITATION FOR PREQUALIFICATION	NOT APPLICABLE			
INVITATION FOR BIDS	MARCH 8, 2022			
CONTRACT AWARD SIGNATURE	YES; NOVEMBER 30, 2022			
DATE OF CONTRACT PERFORMANCE/COMPLETION	CONTRACT PERFORMANCE = 6/12/2022; COMPLETION=ONGOING			
CONTRACT ADMINISTRATION:				
CHANGES TO CONTRACT	Number NO	Description NA	Date NA	Price impact NA
FINAL PAYMENT	Number	Description	Date of Invoice	Date of Payment
	ONGOING	NA	NA	NA
TOTAL PAYMENT	N40,634,187.30 TO DATE			
DISBURSEMENT				
DISBURSEMENT METHOD (DIRECT, SOE, SPECIAL ACCOUNT)	DIRECT			
PERCENTAGE OF BANK FINANCING (%)	5.25%			
DISBURSEMENTS: AMOUNT & DATE:	N40,634,187.30 (30% MOBILIZATION) - DATE -MARCH 1, 2023 (APB FROM NIGER INSURANCE -POLICY NO. AR0241018000081 DATED 5/12/2022.			
DELIVERABLES:				
Number	Description	Quantity/% Completed	Date delivered/ Completed	Remarks (Note any discrepancies from Contract)
	INTERIM PAYMENT NO.1 (PV. NO. 052) OF 19/01/2023	ABOUT 5%	19/01/2023	ADVANCE PAYMENT-NOT MUCH ACTIVITIES YET

PROCESS COMPLIANCE	REMARK	RATING
INVITATION FOR BIDS	YES, IN THE DAILY TIMES NEWSPAPER AND	GOOD

	BLUE PRINT NEWSPAPERS BOTH OF SEPTEMBER 19, 2022.	
BIDS SUBMISSION	SUBMISSION MADE AS SOLICITED WITHIN SUBMISSION PERIOD.	FAIR
QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY	NOT CREDIBLE	POOR
NOTIFICATION OF AWARD OF CONTRACT /ACCEPTANCE	NOTIFICATION OF AWARD LETTER WAS ON NOVEMBER 30, 2022 AND THE ACCEPTANCE WAS DECEMBER 6, 2022.	GOOD
SIGNED CONTRACT/DATE	CONTRACT SIGNED ON DECEMBER 6, 2022.	GOOD
CONTRACT AMENDMENTS, IF ANY	NONE SO FAR	N/A
STORE RECEIPT NOTE SIGHTED?	N/A	N/A
EVIDENCE OF DELIVERY/COMPLETION	PROJECT IS STILL ONGOING	FAIR
CONSULTANTS OPINION ON VALUE FOR MONEY	NOT SUBSTANTIAL	POOR
OVERALL RATING OF PROCUREMENT EFFICIENCY	POOR	POOR

BENUE STATE UNIVERSITY, MAKURDI

AFRICA CENTRE OF EXCELLENCE CENTRE FOR FOOD TECHNOLOGY AND RESEARCH (CEFTER)

CAPITAL- WORKS**PROCUREMENT DURATION FORM****Contract No:** LOT 2**Contract Name:** EXTERNAL WORKS ASSOCIATED WITH THE FACTORIES**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 20, 2022	0	0
10	Submission of bids	November 2, 2022	41	41
11	Bid Evaluation Report Preparation (financial)	November 25, 2022	23	23
12	Request for Clarification	Not Applicable	0	0
13	Bank's No Objection	Not Applicable	0	0
14	Contract Award Notice	November 30, 2022	5	5
15	Contract Signed	December 6, 2022	6	6
	TOTAL DAYS		DAYS	75 DAYS

BENUE STATE UNIVERSITY, MAKURDI

AFRICA CENTRE OF EXCELLENCE CENTRE FOR FOOD TECHNOLOGY AND RESEARCH (CEFTER)

CONSULTANCY

CHECK LIST

3. CONTRACT NAME: APPOINTMENT OF CONSULTANT FOR CENTRE FOR FOOD TECHNOLOGY AND INNOVATION COMPLEX.

LOAN/CREDIT NO.6510-NG	REVIEW DATE: May 22, 2023 to May 25, 2023		
CONTRACT NAME & NUMBER: LOT 2	TYPE OF CONTRACT: LUMP SUM	Goods () Works () Services (X)	CONTRACT AMOUNT: N80,000,000.00
CONTRACTOR'S NAME & ADDRESS: 1. MESSRS OASISGATE KONSULT LIMITED: FLAT 1, GOSHEN COURT PLOT 35-41, GBAZANGO EXTENSION, KUBWA ABUJA.	DATE OF CONTRACT AWARD & SIGNATURE: Notification of Award: YES – 30/11/2022 Acceptance Letter dated: YES – 1/12/2022 Contract Signature: NOT SIGHTED		
NO. OF EOI RECEIVED: NOT USED	DATE OF CONTRACT PERFORMANCE & COMPLETION: ONGOING		
LOCATION OF GOODS, WORKS OR SERVICE:	BENUE STATE UNIVERSITY, NEW GRA, OTUKPO ROAD, MAKURDI.		
TOPIC:	COMMENTS & FINDINGS:		
CONTRACT PACKAGE (ITEMS & QUANTITY)	APPOINTMENT OF CONSULTANT FOR CENTRE FOR FOOD TECHNOLOGY AND INNOVATION COMPLEX – 5 ITEMS <ul style="list-style-type: none"> - ARCHITECTURAL DRAWINGS FOR THREE (3) PROJECTS - STRUCTURAL DRAWINGS FOR THREE (3) PROJECTS - ELECTRICAL DRAWINGS FOR THREE (3) PROJECTS - MECHANOCAL DRAWINGS FOR THREE (3) PROJECTS - BILLS OF QUANTITIES FOR THREE (3) PROJECTS 		
CONTRACT TYPE {GOODS, WORKS (S&L) SERVICES}	SERVICES		
PROCUREMENT METHOD (ICB, LIB, NCB, SHOPPING)	CQS		
PREQUALIFICATION (YES/NO)	NO		
SINGLE STAGE/TWO STAGE	SINGLE STAGE		
DOMESTIC PREFERENCE (YES/NO)	NO		
BANK REVIEW (PRIOR, POST, SOL)	PRIOR		

COST (USD EQUIVALENT)	186,046.51			
EXCHANGE RATE/DATE	USD 430 (NOVEMBER 2022).			
PRICE OF LOWEST EVALUATED BIDDER	N80,000,000.00			
CONTRACT VALUE AT AWARD	N80,000,000.00			
CONTINGENCIES IN PAD	N/A			
FINAL CONTRACT PRICE	N80,000,000.00 (75% OF THIS AMOUNT PAID SO FAR)			
TIME (DATE)				
GENERAL PROCUREMENT NOTICE (GPN)	YES, IN THE DAILY TIMES NEWSPAPER AND BLUE PRINT NEWSPAPERS BOTH OF JANUARY 21, 2022.			
REQUEST FOR PROPOSAL (RFP)	NOT SIGHTED			
INVITATION FOR PREQUALIFICATION/EOI	EOI NOT SIGHTED			
INVITATION FOR BIDS	NOT APPLICABLE			
CONTRACT AWARD SIGNATURE	YES; DECEMBER 6, 2022			
DATE OF CONTRACT PERFORMANCE/COMPLETION	CONTRACT PERFORMANCE = 6/12/2022; COMPLETION: PRE-CONTRACT SERVICES COMPLETED, BUT POST-CONTRACT IS ONGOING.			
CONTRACT ADMINISTRATION:				
CHANGES TO CONTRACT	Number NO	Description NA	Date NA	Price impact NA
FINAL PAYMENT	Number	Description	Date of Invoice	Date of Payment
	ONGOING	NA	NA	NA
TOTAL PAYMENT	N60,000,000.00 TO DATE			
DISBURSEMENT				
DISBURSEMENT METHOD (DIRECT, SOE, SPECIAL ACCOUNT)	DIRECT			
PERCENTAGE OF BANK FINANCING (%)	3.10%			
DISBURSEMENTS: AMOUNT & DATE:	N60,000,000.00 (75% STAGES 1 & 2 DELIVERY) - DATE – JANUARY 21, 2023; PV NO. 065 OF JANUARY 20,2023.			
DELIVERABLES:				
NUMBER	DESCRIPTION	QUANTITY/% COMPLETED	DATE DELIVERED/ COMPLETED	REMARKS (NOTE ANY DISCREPANCIES FROM CONTRACT)
	INTERIM PAYMENT NO.1 (PV. NO. 065) OF 20/01/2023	ABOUT 75%	9/01/2023	STAGES 1 & 2 COMPLETION

PROCESS COMPLIANCE	REMARK	RATING
INVITATION FOR BIDS	YES, IN THE DAILY TIMES NEWSPAPER AND BLUE PRINT NEWSPAPERS BOTH OF JANUARY 21, 2022.	GOOD
BIDS SUBMISSION	NOT SIGHTED	FAIR
QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY	MODERATE	FAIR
NOTIFICATION OF AWARD OF CONTRACT /ACCEPTANCE	NOTIFICATION OF AWARD LETTER WAS ON NOVEMBER 30, 2022 AND THE ACCEPTANCE WAS DECEMBER 1, 2022.	GOOD
SIGNED CONTRACT/DATE	CONTRACT SIGNED ON DECEMBER 6, 2022.	GOOD
CONTRACT AMENDMENTS, IF ANY	NONE SO FAR	N/A
STORE RECEIPT NOTE SIGHTED?	N/A	N/A
EVIDENCE OF DELIVERY/COMPLETION	YES - 75% DELIVERED; 25% (SUPERVISION)STILL ONGOING	FAIR
CONSULTANTS OPINION ON VALUE FOR MONEY	MODERATE	FAIR
OVERALL RATING OF PROCUREMENT EFFICIENCY	SUBSTANTIAL	GOODS

BENUE STATE UNIVERSITY, MAKURDI

AFRICA CENTRE OF EXCELLENCE CENTRE FOR FOOD TECHNOLOGY AND RESEARCH (CEFTER)

WORKS**PROCUREMENT DURATION FORM****Contract No:** NOT SIGHTED**Contract Name:** APPOINTMENT OF CONSULTANT FOR CENTRE FOR FOOD TECHNOLOGY AND INNOVATION COMPLEX.**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 EOI	January 19, 2022	0	0
4	Submission of EOI	March 9, 2022	12	12
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 RFP	Not Sighted	0	0
10	Submission of RFP	Not Sighted	0	0
11	Bid Evaluation Report Preparation (financial)	Not Available	0	0
12	Request for Clarification	Not Applicable	0	0
13	Bank's No Objection	Not Applicable	0	0
14	Contract Award Notice	November 30, 2022	303	303
15	Contract Signed	Not Sighted	0	0
	TOTAL DAYS			315 DAYS

BENUE STATE UNIVERSITY, MAKURDI

AFRICA CENTRE OF EXCELLENCE FOR FOOD TECHNOLOGY AND RESEARCH (CEFTER)

**GOODS
CHECK LIST****4.CONTRACT NAME: SUPPLY AND INSTALLATION OF 15 KVA SOLAR
POWER/INVERTER IN CEFTER COMPLEX**

LOAN/CREDIT NO.6510-NG	REVIEW DATE: MAY 22, 2023 TO MAY 25, 2023		
CONTRACT NAME & NUMBER: SUPPLY & INSTALLATION OF 15 KVA SOLAR POWER/INVERTER IN CEFTER COMPLEX.	TYPE OF CONTRACT: LUMP SUM	Goods (X) Works () Services ()	CONTRACT AMOUNT: N15,240,000.00
CONTRACTOR'S NAME & ADDRESS: FAIRCHILD TECHNOLOGIES LTD: MERIT PLAZA SHOP A8, NO. 12, ATOM KPERA RD, MAKURDI	DATE OF CONTRACT AWARD & SIGNATURE: Notification of Award: YES – OCTOBER 27, 2022 Acceptance Letter dated: YES—NOVEMBER 1, 2022 Contract Signature: YES – OCTOBER 30, 2022		
NO. OF BIDS RECEIVED: THREE (3).	DATE OF CONTRACT PERFORMANCE & COMPLETION: NOVEMBER 1, 2022: & COMPLETION: FEBRUARY 16, 2023 VIA REQUEST FOR PAYMENT		
LOCATION OF GOODS, WORKS OR SERVICE:	CEFTER, BENUE STATE UNIVERSITY, MAKURDI		
TOPIC:	COMMENTS & FINDINGS:		
CONTRACT PACKAGE (ITEMS & QUANTITY	ONE SUPPLY OF 15 KVA SOLAR POWER/INVERTER: 8 ITEMS		
CONTRACT TYPE {GOODS, WORKS (S&L) SERVICES}	GOODS		
PROCUREMENT METHOD (ICB, LIB, NCB, SHOPPING)	SHOIPPING		
PREQUALIFICATION (YES/NO)	N/A		
SINGLE STAGE/TWO STAGE	SINGLE STAGE		
DOMESTIC PREFERENCE (YES/NO)	NO		
BANK REVIEW (PRIOR, POST, SOL)	POST		
COST (USD EQUIVALENT)	\$40,557.82		
EXCHANGE RATE/DATE	USD: N425/\$.		
PRICE OF LOWEST EVALUATED BIDDER	N15,240,000.00		
CONTRACT VALUE AT AWARD	N15,240,000.00		

CONTINGENCIES IN PAD	N/A			
FINAL CONTRACT PRICE	N17,044,075.00			
TIME (DATE)				
GENERAL PROCUREMENT NOTICE (GPN)	N/A			
REQUEST FOR PROPOSAL (RFP)	NOT APPLICABLE			
INVITATION FOR PREQUALIFICATION	NOT APPLICABLE			
INVITATION FOR BIDS	RFQ: AUGUST 12, 2022			
CONTRACT AWARD SIGNATURE	OCTOBER 30, 2022			
DATE OF CONTRACT PERFORMANCE/COMPLETION	CONTRACT PERFORMANCE = NOVEMBER 1, 2022. COMPLETION: FEBRUARY 16, 2023			
CONTRACT ADMINISTRATION:				
CHANGES TO CONTRACT	Number YES	Description FLUCTUATION	Date 28/03/23	Price impact N1,804,750.00
FINAL PAYMENT	Number	Description	Date of Invoice	Date of Payment
	1	ONE SUPPLY OF 15 KVA SOLAR POWER/INVERTER: 8 ITEMS	NOT AVAILABLE	10/01/23, 28/03/23, 28/03/23
TOTAL PAYMENT	N17,044,075.00			
DISBURSEMENT				
DISBURSEMENT METHOD (DIRECT, SOE, SPECIAL ACCOUNT)	DIRECT			
PERCENTAGE OF BANK FINANCING (%)	0.68%			
DISBURSEMENTS: AMOUNT & DATE:	1. N4,914,900 (MOBILIZATION ADVANCE) PV 018 OF 10/01/2023 2. N11,468,100.00 (BALANCE) PV 192 OF 28/03/2023 3. N661,075.00 PV 196 OF 28/03/2023 (EFFECT OF FLUCTUATION) NOTE: ALL THE PAYMENTS ARE INCLUSIVE OF VAT, WHT, STAMP DUTIES			
DELIVERABLES:				
Number	Description	Quantity/% Completed	Date delivered/ Completed	Remarks (Note any discrepancies from Contract)

FIRST SECOND THIRD	MOBILIZATION PART BALANCE BALANCE	30% 70% 5.6%	10/01/2023 28/03/2023 28/03/2023	YES INCREASE IN PRICE DUE TO FLUCTUATION
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PROCESS COMPLIANCE	REMARK	RATING
INVITATION FOR BIDS RFQ	AUGUST 12, 2022	GOOD
BIDS SUBMISSION	SEPTEMBER 9, 2022	GOOD
QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY	CREDIBLE	GOOD
NOTIFICATION OF AWARD OF CONTRACT /ACCEPTANCE	NOTIFICATION OF AWARD: OCTOBER 27, 2022. ACCEPTANCE: NOVEMBER 1, 2022	GOOD
SIGNED CONTRACT/DATE	OCTOBER 30, 2022	GOOD
CONTRACT AMENDMENTS, IF ANY		GOOD
STORE RECEIPT NOTE SIGHTED?	NOT SIGHTED	POOR
EVIDENCE OF DELIVERY/COMPLETION	FEBRUARY 16, 2023 VIA REQUEST FOR PAYMENT	GOOD
CONSULTANTS OPINION ON VALUE FOR MONEY	CREDIBLE	GOOD
OVERALL RATING OF PROCUREMENT EFFICIENCY	SATISFACTORY	GOOD

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

CAPITAL- GOODS

PROCUREMENT DURATION FORM

Contract No: N/A

Contract Name: SUPPLY AND INSTALLATION OF 15 KVA SOLAR POWER/INVERTER IN CEFTER COMPLEX

Date General Procurement Notice (GPN): N/A

Bid Validity Period: NOT AVAILABLE

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	NOT APPLICABLE	0	0
9	Invitation for Bids issued (RFQ)	AUGUST 12, 2022	0	0
10	Submission of bids RFQ	SEPTEMBER 8, 2022	27	27
11	Bid Evaluation Report preparation	SEPTEMBER 26, 2022	18	18
12	Request for Clarification	NOT APPLICABLE	0	0
13	Bank's No Objection	NOT APPLICABLE	0	0
14	Contract Award Notice	OCTOBER 27, 2022	31	31
15	Contract Signed	OCTOBER 30, 2022	3	3
	TOTAL DAYS		79 DAYS	79 DAYS

BENUE STATE UNIVERSITY, MAKURDI

AFRICA CENTRE OF EXCELLENCE FOR FOOD TECHNOLOGY AND RESEARCH (CEFTER)

CAPITAL-GOODS**CHECK LIST**5.. CONTRACT NAME: **SUPPLY OF 1 No. TOYOTA COASTER 30- SEATER BUS TO CEFTER**

LOAN/CREDIT NO.6510-NG	REVIEW DATE: MAY 22, 2023 TO MAY 25, 2023		
CONTRACT NAME & NUMBER: SUPPLY OF 1 No. TOYOTA COASTER 30 SEATER BUS TO CEFTER:	TYPE OF CONTRACT: LUMP SUM	Goods (X) Works () Services ()	CONTRACT AMOUNT: N57,225,434.00
CONTRACTOR'S NAME & ADDRESS: 1. LANRE SHITTU MOTORS LTD: PLOT 1504, CADASTRAL ZONE B06, OPP FED. CIVIL SERVICE CLUB, MABUSHI, ABUJA	DATE OF CONTRACT AWARD & SIGNATURE: NOTIFICATION OF AWARD: JANUARY 18, 2022 ACCEPTANCE LETTER DATED: JANUARY 19, 2022 CONTRACT SIGNATURE: JANUARY 28, 2022		
NO. OF BIDS RECEIVED: THREE (3):	DATE OF CONTRACT PERFORMANCE & COMPLETION: JANUARY 19, 2022 & JANUARY 26, 2021		
LOCATION OF GOODS, WORKS OR SERVICE:	CEFTER OFFICE, OTURKPO RD, NEW GRA, MAKURDI		
TOPIC:	COMMENTS & FINDINGS:		
CONTRACT PACKAGE (ITEMS & QUANTITY	SUPPLY OF 30-SEATER TOYOTA COASTER BUS: ONE ITEM		
CONTRACT TYPE {GOODS, WORKS (\$&L) SERVICES}	GOODS		
PROCUREMENT METHOD (ICB, LIB, NCB, SHOPPING)	SELECTIVE TENDERING AS AGAINST NCB.		
PREQUALIFICATION (YES/NO)	NO		
SINGLE STAGE/TWO STAGE	SINGLE STAGE		
DOMESTIC PREFERENCE (YES/NO)	NO		
BANK REVIEW (PRIOR, POST, SOL)	POST		
COST (USD EQUIVALENT)	\$133,704.272.23		
EXCHANGE RATE/DATE	USD N430/\$		
PRICE OF LOWEST EVALUATED BIDDER	N		
CONTRACT VALUE AT AWARD	N57,225,434.00		

CONTINGENCIES IN PAD	N/A			
FINAL CONTRACT PRICE	N57,492,842.55 (AN EXTRA N267,408.55 BEING THE ERROR IN CALCULATING 7.5% VAT ON COST OF BUS-N53,481,714.00)			
TIME (DATE)				
GENERAL PROCUREMENT NOTICE (GPN)	NO			
REQUEST FOR PROPOSAL (RFP)	NOT APPLICABLE			
INVITATION FOR PREQUALIFICATION	NOT APPLICABLE			
INVITATION FOR BIDS (RFQ)	DECEMBER 13, 2021			
CONTRACT AWARD SIGNATURE	JANUARY 28, 2022			
DATE OF CONTRACT PERFORMANCE/COMPLETION	CONTRACT PERFORMANCE = JANUARY 19, 2022. COMPLETION= JANUARY 26, 2022			
CONTRACT ADMINISTRATION:				
CHANGES TO CONTRACT	Number NO	Description NA	Date NA	Price impact NA
FINAL PAYMENT	Number	Description	Date of Invoice	Date of Payment
	ONCE	ONE PAYMT	JANUARY 26, 2022	FEBRUARY 3, 2022
TOTAL PAYMENT	N57,492,843.00			
DISBURSEMENT				
DISBURSEMENT METHOD (DIRECT, SOE, SPECIAL ACCOUNT)	DIRECT			
PERCENTAGE OF BANK FINANCING (%)	2.23%			
DISBURSEMENTS: AMOUNT & DATE:	1. N57,492,843.00 (INCLUDING VAT, WHT, STAMP DUTY) PV 099			
DELIVERABLES:				
Number	Description	Quantity/% Completed	Date delivered/ Completed	Remarks (Note any discrepancies from Contract)
ONE	ONE PAYMENT	100%	26/01/22	EXTRA PAYMENT OF N267,408.55 ERROR IN VAT CALCULATION

PROCESS COMPLIANCE	REMARK	RATING
INVITATION FOR BIDS (RFQ)	DECEMBER 13, 2021	GOOD
BIDS SUBMISSION (RFQ)	DECEMBER 16, 2021	GOOD
QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY	NOT SIGHTED	POOR
NOTIFICATION OF AWARD OF CONTRACT /ACCEPTANCE	NOTIFICATION OF AWARD: JANUARY 18, 2022. ACCEPTANCE: JANUARY 19, 2022	GOOD
SIGNED CONTRACT/DATE	JANUARY 28, 2022	GOOD
CONTRACT AMENDMENTS, IF ANY	EXTRA N267,408.55 BECAUSE OF ERROR IN CALCULATING VAT	POOR
STORE RECEIPT NOTE SIGHTED?	JANUARY 28, 2022	GOOD
EVIDENCE OF DELIVERY/COMPLETION	STORE RECEIPT OF JAUARY 28, 2022 CONFIRMED DELIVERY	GOOD
CONSULTANTS OPINION ON VALUE FOR MONEY	GOOD	GOOD
OVERALL RATING OF PROCUREMENT EFFICIENCY	GOOD	GOOD

BENUESTATE UNIVERSITY, MAKURDI

AFRICA CENTRE OF EXCELLENCE CENTRE FOR FOOD TECHNOLOGY AND RESEARCH (CEFTER)

**GOODS
PROCUREMENT DURATION FORM****Contract No:** LOT 1**Contract Name:** 1. SUPPLY OF 1 No. TOYOTA COASTER 30-SEATER BUS TO CEFTER**Date General Procurement Notice (GPN):** N/A**Bid Validity Period:** N/A

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	NOT APPLICABLE	0	0
9	Invitation for Bids issued (RFQ)	DECEMBER, 13, 2021	0	0
10	Submission of bids (RFQ)	DECEMBER 16, 2021	3	3
11	Bid Evaluation Report preparation		0	0
12	Request for Clarification	NOT APPLICABLE	0	0
13	Bank's No Objection	NOT APPLICABLE	0	0
14	Contract Award Notice	JANUARY 18, 2022	33	33
15	Contract Signed	JANUARY 28, 2022	10	10
	TOTAL DAYS		46 DAYS	46 DAYS

BENUE STATE UNIVERSITY, MAKURDI

AFRICA CENTRE OF EXCELLENCE FOOD TECHNOLOGY AND RESEARCH (CEFTER)

CONSULTANCY SERVICES**CHECK LIST****6 .CONTRACT NAME: PREPARATION OF ENVIRONMENTAL AND SOCIAL MANAGEMENT PLAN (ESMP) FOR CEFTER CEFTIC**

LOAN/CREDIT NO.6510-NG	REVIEW DATE: MAY 22, 2023 TO MAY 25, 2023		
CONTRACT NAME & NUMBER: PREPARATION OF ESMP FORCENTRE	TYPE OF CONTRACT: LUMP SUM	Goods () Works () Services (X)	CONTRACT AMOUNT: N4,520,375.00
CONTRACTOR'S NAME & ADDRESS: 1. VTT DYNAMIC SYNERGY LTD: BESIDE CHILD EVANGELISM FELLOWSHIP, OFF GEORGE AKUME WAY, MAKURDI.	DATE OF CONTRACT AWARD & SIGNATURE: NOTIFICATION OF AWARD: JOB ORDER (No. 0585) OF FEBRUARY 4, 2022 ACCEPTANCE LETTER DATED: RECEIVING JOB ORDER IMPLIED "ACCEPTANCE": FEBRUARY 4, 2022 CONTRACT SIGNATURE: COLLECTING JOB ORDER ACTED AS SIGNING THE CONTRACT: FEBRUARY 4, 2022		
NO. OF BIDS RECEIVED: THREE (3): OTHER BIDDERS: ii) SEKATOS INT'L LTD (N8,806,100.00), iii) JIRKWATER NIG LTD (N12,241,825.00)	DATE OF CONTRACT PERFORMANCE & COMPLETION: FEBRUARY 4, 2022 & COMPLETION: MARH 1, 2022.		
LOCATION OF GOODS, WORKS OR SERVICE:	CEFTER, BENUE STATE UNIVERSITY, MAKURDI		
TOPIC:	COMMENTS & FINDINGS:		
CONTRACT PACKAGE (ITEMS & QUANTITY	CONSULTANCY FOR ESMP: ONE ITEM		
CONTRACT TYPE {GOODS, WORKS (S&L) SERVICES}	CONSULTANCY SERVICES		
PROCUREMENT METHOD (ICB, LIB, NCB, SHOPPING)	SELECTION BASED ON QCBS		
PREQUALIFICATION (YES/NO)	NO		
SINGLE STAGE/TWO STAGE	SINGLE STAGE		
DOMESTIC PREFERENCE (YES/NO)	NO		
BANK REVIEW (PRIOR, POST, SOL)	POST		

COST (USD EQUIVALENT)	\$10,512.50			
EXCHANGE RATE/DATE	USD N430/\$ (FEBRUARY 2022).			
PRICE OF LOWEST EVALUATED BIDDER	N4,499,350.00			
CONTRACT VALUE AT AWARD	N4,520,375.00			
CONTINGENCIES IN PAD	N/A			
FINAL CONTRACT PRICE	N4,520,375.00			
TIME (DATE)				
GENERAL PROCUREMENT NOTICE (GPN)	NOT APPLICABLE			
REQUEST FOR PROPOSAL (RFP)	NOT APPLICABLE			
INVITATION FOR PREQUALIFICATION	NOT APPLICABLE			
INVITATION FOR BIDS (RFQ)	JANUARY 18, 2022			
CONTRACT AWARD SIGNATURE	FEBRUARY 4, 2022 VIA JOB ORDER COLLECTION			
DATE OF CONTRACT PERFORMANCE/COMPLETION	CONTRACT PERFORMANCE = FEBRUARY 4, 2022 – COMPLETION: MARCH 1, 2022			
CONTRACT ADMINISTRATION:				
CHANGES TO CONTRACT	Number NO	Description NA	Date NA	Price impact NA
FINAL PAYMENT	Number	Description	Date of Invoice	Date of Payment
	ONCE	SINGLE	MARCH 4, 2022	MARCH 6, 2022
TOTAL PAYMENT	N4,520,375.00 (INCLUDING VAT, WHT, STAMP DUTY) PV 200			
DISBURSEMENT				
DISBURSEMENT METHOD (DIRECT, SOE, SPECIAL ACCOUNT)	DIRECT			
PERCENTAGE OF BANK FINANCING (%)	0.18%			
DISBURSEMENTS: AMOUNT & DATE:	1. N4,520,375.00 (INCLUDING VAT, WHT, STAMP DUTY) PV 200			
	1.			
DELIVERABLES:				
Number	Description	Quantity/% Completed	Date delivered/ Completed	Remarks (Note any discrepancies from Contract)

ONE	FULL PAYMENT	100%	01/03/22	N4,499,350.00 SUBMITTED BUT ENDED UP IN N4,520,375.00
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PROCESS COMPLIANCE	REMARK	RATING
INVITATION FOR BIDS (RFQ)	JANUARY 18, 2022	GOOD
BIDS SUBMISSION	JANUARY 19, 2022	GOOD
QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY	CREDIBLE	GOOD
NOTIFICATION OF AWARD OF CONTRACT /ACCEPTANCE	NOTIFICATION OF AWARD (VIA JOB ORDER) : FEBRUARY 4, 2022. ACCEPTANCE: FEBRUARY 4, 2022.	GOOD
SIGNED CONTRACT/DATE	FEBRUARY 4, 2022	GOOD
CONTRACT AMENDMENTS, IF ANY	NONE	N/A
STORE RECEIPT NOTE SIGHTED?	NOT APPLICABLE	N/A
EVIDENCE OF DELIVERY/COMPLETION	PROJECT IS STILL ON-GOING	GOOD
CONSULTANTS OPINION ON VALUE FOR MONEY	GOOD	GOOD
OVERALL RATING OF PROCUREMENT EFFICIENCY	SATISFACTORY	GOOD

BENUESTATE UNIVERSITY, MAKURDI

AFRICA CENTRE OF EXCELLENCE CENTRE FOR FOOD TECHNOLOGY AND RESEARCH (CEFTER)

**CONSULTANCY SERVICES
PROCUREMENT DURATION FORM****Contract No:****Contract Name:** 1. PREPARATION OF ENVIRONMENTAL AND SOCIAL MANAGEMENT PLAN (ESMP) FOR CEFTER CEFTIC**Date General Procurement Notice (GPN):** N/A**Bid Validity Period:** N/A

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	NOT APPLICABLE	0	0
9	Invitation for Bids issued (RFQ)	JANUARY 18, 2022	0	0
10	Submission of bids	JANUARY 25, 2022	7	7
11	Bid Evaluation Report preparation		0	0
12	Request for Clarification	NOT APPLICABLE	0	0
13	Bank's No Objection	NOT APPLICABLE	0	0
14	Contract Award Notice	FEBRUARY 4, 2022	10	10
15	Contract Signed	FEBRUARY 4, 2022	1	1
	TOTAL DAYS		18 DAYS	18 DAYS

AFRICA CENTRE OF EXCELLENCE FOR TECHNOLOGY AND FOOD RESEARCH (CEFTER)

**CAPITAL-GOODS
CHECK LIST**

7. CONTRACT NAME: **SUPPLY AND REHABILITATION OF LANGUAGE AND LINGUISTICS
LAB AT BENUE STATE UNIVERSITY, MAKURDI**

LOAN/CREDIT NO.6510-NG	REVIEW DATE: MAY 22, 2023 TO MAY 25, 2023		
CONTRACT NAME & NUMBER: SUPPLY & REHABILITATION OF LANGUAGE & LINGUISTIC LAB AT BSU, MAKURDI:	TYPE OF CONTRACT: LUMP SUM	Goods (X) Works () Services ()	CONTRACT AMOUNT: N6,653,500.00
CONTRACTOR'S NAME & ADDRESS: 1. AVE-MIK ENTERPRISES LTD: AKOSUPLAZA, No. 26, OLD OTUKPO RD, HIGHLEVEL, MAKURDI	DATE OF CONTRACT AWARD & SIGNATURE: NOTIFICATION OF AWARD: JOB ORDER OF OCTOBER 28, 2022 ACCEPTANCE LETTER DATED: NOVEMBER 27, 2022 CONTRACT SIGNATURE: OCTOBER 30, 2022		
NO. OF BIDS RECEIVED: THREE (3): OTHER BIDDERS: ii) GAT INTEGRATED MERCHANT (N6,539,655.00, iii) COLONY MEGA INVESTMENT LTD (N6,811,739.00)	DATE OF CONTRACT PERFORMANCE & COMPLETION: OCTOBER 30, 2022 & DECEMBER 12, 2022		
LOCATION OF GOODS, WORKS OR SERVICE:	BENUE STATE UNIVERSITY, MAKURDI		
TOPIC:	COMMENTS & FINDINGS:		
CONTRACT PACKAGE (ITEMS & QUANTITY	SUPPLY & REHABILITATION OF LANGUAGE LAB: EIGHT ITEMS.		
CONTRACT TYPE {GOODS, WORKS (S&L) SERVICES}	GOODS		
PROCUREMENT METHOD (ICB, LIB, NCB, SHOPPING)	SELECTION		
PREQUALIFICATION (YES/NO)	N/A		
SINGLE STAGE/TWO STAGE	SINGLE STAGE		
DOMESTIC PREFERENCE (YES/NO)	NO		
BANK REVIEW (PRIOR, POST, SOL)	POST		
COST (USD EQUIVALENT)	\$15,473.26		

EXCHANGE RATE/DATE	USD 430 (SEPTEMBER 2022).			
PRICE OF LOWEST EVALUATED BIDDER	N6,539,655.00 (DROPPED BECAUSE HE DID NOT PROVIDE PROFILE TECHNICAL PROFILE AS INSTRUCTED)			
CONTRACT VALUE AT AWARD	N6,653,500.00			
CONTINGENCIES IN PAD	N/A			
FINAL CONTRACT PRICE	N6,653,500.00			
TIME (DATE)				
GENERAL PROCUREMENT NOTICE (GPN)	NOT APPLICABLE			
REQUEST FOR PROPOSAL (RFP)	NOT APPLICABLE			
INVITATION FOR PREQUALIFICATION	NOT APPLICABLE			
INVITATION FOR BIDS(RFQ)	AUGUST 14, 2022			
CONTRACT AWARD SIGNATURE	OCTOBER 30, 2022			
DATE OF CONTRACT PERFORMANCE/COMPLETION	CONTRACT PERFORMANCE = OCTOBER 30, 2022- COMPLETION=DECEMBER 12, 2022, 2022			
CONTRACT ADMINISTRATION:				
CHANGES TO CONTRACT	Number NO	Description NA	Date NA	Price impact NA
FINAL PAYMENT	Number	Description	Date of Invoice	Date of Payment
	ONE	ONCE	NA	DECEMBER 14, 2022
TOTAL PAYMENT	N6,653,500.00			
DISBURSEMENT				
DISBURSEMENT METHOD (DIRECT, SOE, SPECIAL ACCOUNT)	DIRECT			
PERCENTAGE OF BANK FINANCING (%)	0.26%			
DISBURSEMENTS: AMOUNT & DATE:	1. N6,653,500.00 (INCLUDING VAT, WHT, STAMP DUTY) PV 890			
DELIVERABLES:				
Number	Description	Quantity/% Completed	Date delivered/ Completed	Remarks (Note any discrepancies from Contract)

ONE	ONE PAYMENT		MARCH 1, 2022	NONE
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PROCESS COMPLIANCE	REMARK	RATING
INVITATION FOR BIDS (RFQ)	AUGUST 14, 2022	GOOD
BIDS SUBMISSION (RFQ)	AUGUST 15, 2022	GOOD
QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY	CREDIBLE	GOOD
NOTIFICATION OF AWARD OF CONTRACT /ACCEPTANCE	NOTIFICATION OF AWARD: OCTOBER 28, 2022. ACCEPTANCE: NOVEMBER 27, 2022	GOOD
SIGNED CONTRACT/DATE	OCTOBER 30, 2022	GOOD
CONTRACT AMENDMENTS, IF ANY	NONE	N/A
STORE RECEIPT NOTE SIGHTED?	DECEMBER 12, 2022. SUPPLY CERTIFIED BY SAFEGUARD ENGR	GOOD
EVIDENCE OF DELIVERY/COMPLETION	DECEMBER 12, 2022 AS CERTIFIED BY SAFEGUARD ENGR	GOOD
CONSULTANTS OPINION ON VALUE FOR MONEY	GOOD	GOOD
OVERALL RATING OF PROCUREMENT EFFICIENCY	SATISFACTORY	GOOD

BEENUE STATE UNIVERSITY, MAKURDI
AFRICA CENTRE OF EXCELLENCE FOR FOOD TECHNOLOGY AND RESEARCH (CEFTER)

CAPITAL-GOODS
PROCUREMENT DURATION FORM

Contract No: N/A

Contract Name: 1. SUPPLY AND REHABILITATION OF LANGUAGE AND LINGUISTICS
LAB AT BENUE STATE UNIVERSITY, MAKURDI

Date General Procurement Notice (GPN): NOT APPLICABLE

Bid Validity Period: N/A

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	NOT APPLICABLE	0	0
9	Invitation for Bids issued (RFQ)	AUGUST 14, 2022	0	0
10	Submission of bids	AUGUST 15, 2022	2	2
11	Bid Evaluation Report preparation	SEPTEMBER 7, 2022	23	23
12	Request for Clarification	NOT APPLICABLE	0	0
13	Bank's No Objection	NOT APPLICABLE	0	0
14	Contract Award Notice	OCTOBER 28, 2022	61	61
15	Contract Signed	OCTOBER 30, 2022	2	2
	TOTAL DAYS		88 DAYS	88 DAYS

5. CONTRACT NAME: CONSTRUCTION OF ELAVATED WATER TANK IN CEFTER COMPLEX POSTGRADUATE CENTRE NEW GRA MAKURDI, OTUKPO ROAD.

LOAN/CREDIT NO.N/A	REVIEW DATE: MAY 23, 2023		
CONTRACT NAME & NUMBER: CONSTRUCTION OF ELAVTED WATER TANK IN CEFTER COMPLEX & 0532.	TYPE OF CONTRACT: WORKS	Goods () Works (X) Services ()	CONTRACT AMOUNT: N19,002,448.08
CONTRACTOR'S NAME & ADDRESS: 1. MESSRS PLAN B INTEGRATED PROJECT LIMITED.NO.22 KONSHISHA STREET HIGH LEVEL, MAKURDI.	DATE OF CONTRACT AWARD & SIGNATURE: Notification of Award: OCTOBER 27, 2022 Acceptance Letter dated: OCTOBER 28, 2022 Contract Signature: OCTOBER 31, 2022		
NO. OF BIDS RECEIVED: THREE (3)	DATE OF CONTRACT PERFORMANCE & COMPLETION: OCTOBER 31, 2022 & NOVEMBER 26, 2022		
LOCATION OF GOODS, WORKS OR SERVICE:	BENUE STATE UNIVERSITY, MAKURDI.		
TOPIC:	COMMENTS & FINDINGS:		
CONTRACT PACKAGE (ITEMS & QUANTITY	FABRICATION, ERECTION AND OF SIX (6) Nos. of 5,000 LITRES PLASTIC TANK AND OVERHEAD WITH STEEL STANCHION.		
CONTRACT TYPE {GOODS, WORKS (S&L) SERVICES}	WORKS		
PROCUREMENT METHOD (ICB, LIB, NCB, SHOPPING)	REQUEST FOR QUOTATION (RFQ)		
PREQUALIFICATION (YES/NO)	YES		
SINGLE STAGE/TWO STAGE	SINGLE STAGE		
DOMESTIC PREFERENCE (YES/NO)	NO		
BANK REVIEW (PRIOR, POST, SOL)	PRIOR		
COST (USD EQUIVALENT)	44,191.74		
EXCHANGE RATE/DATE	USD 430 (NOVEMBER 2022).		
PRICE OF LOWEST EVALUATED BIDDER	N19,002,448.08		
CONTRACT VALUE AT AWARD	N19,002,448.08		
CONTINGENCIES IN PAD	N/A		

FINAL CONTRACT PRICE	N19,002,448.08			
TIME (DATE)				
GENERAL PROCUREMENT NOTICE (GPN)	NOT AVAILABLE			
REQUEST FOR PROPOSAL (RFP)	NOT APPLICABLE			
INVITATION FOR PREQUALIFICATION	NOT APPLICABLE			
INVITATION FOR BIDS	AUGUST 12, 2022			
CONTRACT AWARD SIGNATURE	OCTOBER 31, 2022			
DATE OF CONTRACT PERFORMANCE/COMPLETION	CONTRACT PERFORMANCE = OCTOBER 31, 2022 & NOVEMBER 26, 2022			
CONTRACT ADMINISTRATION:				
CHANGES TO CONTRACT	Number NO	Description NA	Date NA	Price impact NA
FINAL PAYMENT	Number	Description	Date of Invoice	Date of Payment
	DECEMBER 19, 2022	NA	NA	DECEMBER 19, 2022
TOTAL PAYMENT	N19, 002,448.08.			
DISBURSEMENT				
DISBURSEMENT METHOD (DIRECT, SOE, SPECIAL ACCOUNT)	DIRECT			
PERCENTAGE OF BANK FINANCING (%)	0.88%			
DISBURSEMENTS: AMOUNT & DATE: 1 & 2	1. N5, 399,374.02 (30% MOBILIZATION) - DATE -NOVEMBER 9, 2022 2. N13,603,074.04 (FINAL PAYMENT FOR THE CONSTRUCTION OF SIX (6) PLASTIC TANK)-DATE-DECEMBER 19, 2022. NOTE: VAT, WITHHOLDING TAX AND STAMP DUTY CHARGES ALL INCLUSIVE			
DELIVERABLES:				
Number	Description	Quantity/% Completed	Date delivered/ Completed	Remarks (Note any discrepancies from Contract)
FIRST	1.MOBILIZATION ADVANCE PAYEMNT,	30%	09/11/2022	ADVANCE PAYMENT.
SECOND	2. COMPLETION OF CONSTRUCTION OF CONTRACT.	70%	19/12/2022	BEING FINAL PAYMENT FOR THE PROJECT

PROCESS COMPLIANCE	REMARK	RATING
INVITATION FOR BIDS	AUGUST 12,2022	GOOD
BIDS SUBMISSION	PROCESS CARRIED OUT AS SOLICITED WITHIN SUBMISSION PERIOD.AUGUST 30, 2022.	GOOD
QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY	CREDIBLE	GOOD
NOTIFICATION OF AWARD OF CONTRACT /ACCEPTANCE	NOTIFICATION OF AWARD LETTER WAS ON OCTOBER 27, 2022 AND THE ACCEPTANCE WAS NOVEMBER 02, 2022.	GOOD
SIGNED CONTRACT/DATE	CONTRACT SIGNED ON OCTOER 31, 2022.	GOOD
CONTRACT AMENDMENTS, IF ANY	NONE	N/A
STORE RECEIPT NOTE SIGHTED?	N/A	N/A
EVIDENCE OF DELIVERY/COMPLETION	PROJECT COMPLETED 100%	GOOD
CONSULTANTS OPINION ON VALUE FOR MONEY	SUBSTANTIAL	GOOD
OVERALL RATING OF PROCUREMENT EFFICIENCY	SATISFACTORY	GOOD

BENUE STATE UNIVERSITY, MAKURDI NIGERIA.

AFRICA CENTRE OF EXCELLENCE CENTRE FOR FOOD TECHNOLOGY AND RESEARCH (CEFTER).

**CAPITAL- WORKS
PROCUREMENT DURATION FORM****Contract No****Contract Name:** CONSTRUCTION OF ELAVTED WATER TANK IN CEFTER COMPLEX**Date General Procurement Notice (GPN):****Bid Validity Period:** 28 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	NOT APPLICABLE	0	0
9	Invitation for Bids issued	AUGUST 12, 2022	0	0
10	Submission of bids	AUGUST 30, 2022	18	18
11	Bid Evaluation Report preparation	SEPTEMBER 19, 2022	20	20
12	Request for Clarification	NOT APPLICABLE	0	0
13	Bank's No Objection	NOT APPLICABLE	0	0
14	Contract Award Notice	OCTOBER 27, 2022	38	38
15	Contract Signed	OCTOBER 31, 2022.	4	4
	TOTAL DAYS		80 DAYS	80 DAYS

APPENDIX 3

PROCUREMENT PLAN

CEDER

COUNCIL: NIGERIA
PROJECT: AFRICA CENTRES OF EXCELLENCE FOR DEVELOPMENT IMPACT (ACE IMPACT)
Lot No:
NAME OF INSTITUTION: BENUE STATE UNIVERSITY MAKURDI

S/N	Description*	Package Number	Lot Number	Estimated Amount in US\$	Procurement Method	P	Prior or Post Review	Plan vs. Actual	Drift Bid Documents, including specs and quantities, draft SFS		If Post Review - No objection Date as not needed			Contract Finalization				Contract Implementation	
									Plan vs. Actual	Plan vs. Actual	Submission Bid Eval Rpt	No-objection Date	Plan vs. Actual	Contract Amount in US\$	Date Contract Award	Date Contract Signed	Date Contract Signature	Opening of Lot of Goods	Arrival of Goods
	None Division of Proc. Stage																		
1	Procurement and installation ICT facilities at new PC Centre			170,000	NCR	Post Qualification	NA	NA	NA	NA	1/3/2021	26-Jan-21	28-Jan-21	NA	\$	70,000.00	31/3/2021	3-Feb-21	24/4/2021
2	Development and Implementation of FLP Classroom			645,000	NCR	Post Qualification	NA	NA	NA	NA	13-Jan-21	28-Jan-21	31-Jan-21	NA	\$	43,800.00	31-Jan-21	3-Feb-21	24/4/2021
3	Procurement of Small Lab. Equipments and Consumables			135,000.00	NCR	Post Qualification	NA	NA	NA	NA	14-Jan-21	29-Jan-21	31-Jan-21	NA	\$	10,000.00	1-Feb-21	3-Feb-21	26/9/2024
4	Purchase of Utility Vehicle (One Half Ton & 30 Seater bus)			1185,000.00	NCR	Post Qualification	NA	NA	NA	NA	15-Jan-21	3-Feb-21	6-Feb-21	NA	\$	180,000.00	9-Feb-21	12-Feb-21	26/7/2021
5	Set up of Print Offices			330,000.00	NCR	Post Qualification	NA	NA	NA	NA	18-Jan-21	4-Feb-21	6-Feb-21	NA	\$	50,000.00	12-Feb-21	14-Feb-21	11/7/2021
	Total Cost			3,006,000											\$	353,800.00			
	EXCHANGE RATE: Naira-1:0.5186														\$	353,800.00			

WORKS

COUNCIL: NIGERIA
PROJECT: AFRICA CENTRES OF EXCELLENCE FOR DEVELOPMENT IMPACT (ACE IMPACT)
Lot No:
NAME OF INSTITUTION: BENUE STATE UNIVERSITY MAKURDI

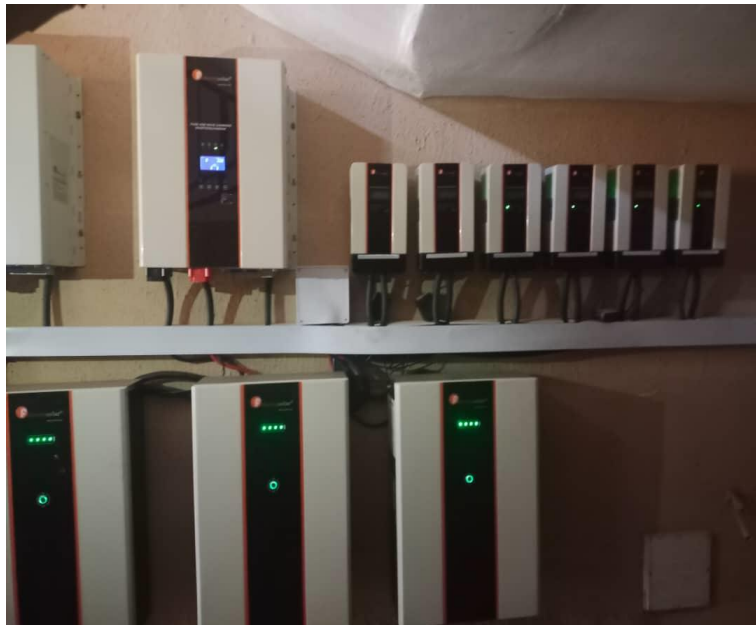
S/N	Description*	Package Number	Lot Number	Estimated Amount in US\$	Procurement Method	P	Prior or Post Review	Plan vs. Actual	Drift Bid Documents, including specs and quantities, draft SFS		If Post Review - No objection Date as not needed			Contract Finalization				Contract Implementation		
									Plan vs. Actual	Plan vs. Actual	Submission Bid Eval Rpt	No-objection Date	Plan vs. Actual	Contract Amount in US\$	Date Contract Award	Date Contract Signed	Date Contract Signature	Opening of Lot of Goods	Arrival of Goods	Receipt & Final Acceptance
	None Division of Proc. Stage																			
1	Construction of CEFTER Food Tech Innovation Complex (Cafeteria)			5,087,000.00	EFB	Post Qualification	NA	NA	NA	NA	11-Apr-22	27-Apr-22	29-Apr-22	NA	\$	685,000	02-May-22	NA	03-May-22	16/9/2022
2	Installation of 30kW Solar power to the new CEFTER complex			5,110,000.00	EFB	Post Qualification	NA	NA	NA	NA	11-Apr-22	01-Jun-22	30-Jun-22	NA	\$	110,000	03-Jul-22	NA	04-Jul-22	25-09-22
3	Provision of water supply to the new CEFTER complex			5,41,000.00	EFB	Post Qualification	NA	NA	NA	NA	05-Jan-22	25-Jan-22	30-Jan-22	NA	\$	41,000	01-Feb-22	NA	15-Feb-22	31-03-22
	Total Cost			5,608,000											\$	796,000.00				
	EXCHANGE RATE: Naira-1:0.5186														\$	796,000.00				

APPENDIX 4
PICTURES











APPENDIX 5

TERMS OF REFERENCE

3.1 TERMS OF REFERENCE

The Terms of Reference (TOR), the WB Procurement Guideline, the Public Procurement Act 2007 and the Public Service circular relating to the Procurement practice within the University is the guiding framework for the post procurement review. Key procurement processes were considered including:

- Client's Capacity, Adequacy of Staff; Role of Procurement Agents/Consultants; Implementation Arrangements;
- Procurement Plans and Monitoring;
- Advertising;
- Pre/Post-Qualification ;
- Bid Opening;
- Bidding Documents;
- Evaluation and Awards;
- Bid Validity Extensions;
- Signed Contracts;
- Contract Amendments and Change/Variation Orders;
- Actual Contract Payments vs. Contract Award Amount
- Securities (for Bid, Performance, Advances, Insurance, Liability, etc.);
- Contractors' Claims;
- Damages and Penalties for Delays, non-compliance with Functional Guarantees, etc.;
- Payment certificates, payments made (date and value), final price;
- Withdrawals from the Loan/Credit Agreement (date and value);
- Protests from Bidders/Contractors;
- Reasons for Slow Progress of Completion;
- Delays in Payments, Imports, Customs, etc. if any;
- Shipping documents
- Test certificates, quality certificates etc.
- List of deliverables and completion (date, description, quantity, location of goods or works);
- Contractual Disputes and their Resolution;
- Bank Comments/Reviews/Interventions at each stage; Turnaround time and Efficiency;