FGN WB NUC

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

FINAL PROCUREMENT AUDIT REPORT

AFRICA CENTRE OF EXCELLENCE FOR INNOVATIVE AND TRANSFORMATIVE STEM EDUCATION (ACEITSE)

LAGOS STATE UNIVERSITY, LAGOS LAGOS STATE

SUBMITTED BY

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ABBREVIATIONS AND ACRONYMSS

ACE	Africa Centre of Excellence.
ACE - IMPACT	Africa Centre of Excellence for Development Impact.
CL	Centre Leader.
CQS	Consultant Qualification Selection.
DC	Direct contract.
FGN	Federal Government of Nigeria.
FME	Federal Ministry of Education.
GPN	General Procurement Notice.
IC	Individual Consultant.
ICB	International Competitive Bidding.
IDA	International Development Association.
IS	International Shopping.
LSU – ACEITSE	Lagos State University – Africa Centre of Excellence for Innovative and Transformative STEM Education.
LCS	Least Cost Selection.
LSBPP	Lagos State Bureau of Public Procurement.
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 Innovative and Transformative Stem Education (ACEITSE). It is one of the 17 Second Africa Higher Education Centres of Excellence for Development Impact (Ace-Impact) Projects.

1.2 Aim

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

1.3 Methodology and Review Procedure

1.3.1 Methodology

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

i. Inception activities.
ii. Field works/activities.
iii. Preparation and presentation of audit reports.

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

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

1.3.2 Review Procedure

The audit procurement procedure used at ACEITSE is based on the institutional guidelines and it also considered the levels of compliances with the guidelines and the achievement of the Bank's procurement principles.

However, the procurement process activities of ACEITSE are being implemented in consideration of section 15(1)a & b of the PPA 2007 Act as amended

1.4 General Contract Packages

ACEITSE presented seven (7) contracts as the only procurement in 2023. Five (5) of the contracts are goods, one (1) was works and one (1) was services. All the contracts were procured using Request for Quotation (RFQ). Appendix 1 - Inventory of sampled and reviewed contracts.

The appropriate procurement methods to use for every contract based on the threshold were also stated; alongside the methods

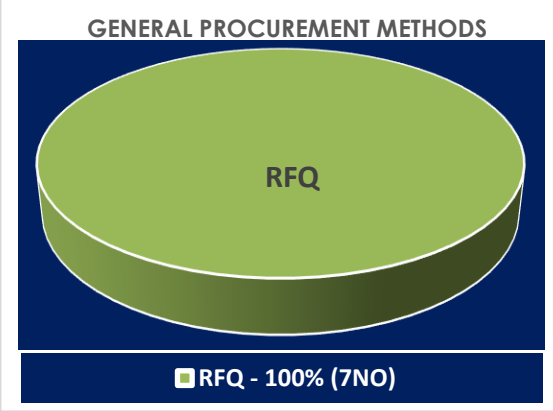
Table 1

VALUES OF PROCUREMENT METHODS AND TYPES (AMOUNT/%)						
	METHOD			TYPE		
No	Method	Total Method Procured (N)	% of Procured Method	Type	Total Type Procured (N)	% of Procured Type
1	**RFQ**	380,900,859.01	100.00	**GOODS**	67,637,090.00	17.80
2	**NCB**	0.00	0.00	**WORKS**	311,032,402.76	81.20
3	**DC**	0.00	0.00	**SERVICES**	2,231,366.25	1.00
3	**TOTAL**	**380,900,859.01**	**100%**	**TOTAL**	**380,900,859.01**	**100%**

1.4.1 General Procurement Methods

All the seven (7) contracts were procured using Request for Quotation (RFQ). Figure 1. Table 1 above shows the values of the procurement methods.

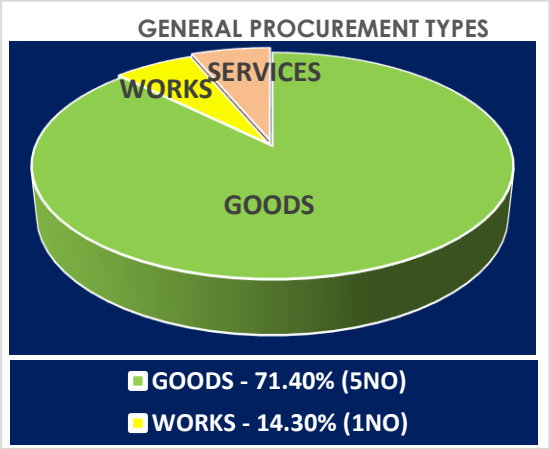
Figure 1



1.4.2 General Procurement Types

The procurement types were Five (5) goods at 71.40%; one (1) work at 14.30% and one (1) service procured contracts at 14.30% as well Figure 2. Table 1 above shows the value representation of the procurement types

Figure 2



1.4.3 Sample Size

The three (3) reviewed contracts represent a sample size of 33.30% of the contracts ACEITSE procured in 2023. It is made up of five (5) goods, one (1) work item and one (1) service contract. All the seven (7) contracts were procured through RFQ.

TABLE 3 – FORM 3 - SELECTION OF REVIEW SAMPLE METHODS

	CONTRACTS	RFQ	NCB	DC	Total
		Post Review	Post Review	Post Review	Post Review
	Reviewed	3 out of	0 out of	0 out of	3 out of
	Population	7	0	0	7

TABLE 4 – FORM 3 - SELECTION OF REVIEW SAMPLE TYPES

	CONTRACTS	Goods	Works	Services	Total
		Post Review	Post Review	Post Review	Post Review
	Reviewed	1 out of	1 out of	1 out of	3 out of
	Population	5	1	1	7

Table 2

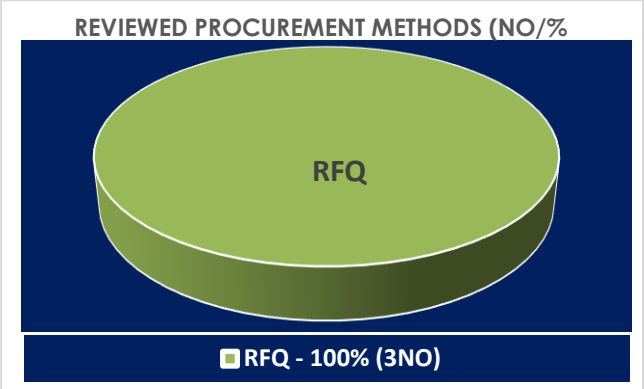
PROCURED/SAMPLE VALUES OF METHODS AND TYPES (AMOUNT/%)								
	METHOD				TYPE			
No	Method	Total Method Procured (N)	Reviewed Sample Method (N)	Review Sample (%)	Type	Total Type Procured (N)	Reviewed Sample Type (N)	Review Sample (%)
1	RFQ	*380,900,859.01*	367,443,769.01	100.00	GOODS	*67,637,090.00*	54,180,000.00	14.50
2	NCB	*0.00*	0.00	0.00	WORKS	*311,032,402.76*	311,032,402.76	84.50
3	DC	*0.00*			SERVICES	*2,231,366.25*	2,231,366.25	1.00
3	**TOTAL**	***380,900,859.01***	**367,443,769.01**	**100.0%**	TOTAL	***380,900,859.01***	**367,443,769.01**	**100.00%**

***NOTE**: REVIEW SAMPLES PERCENTAGES ARE THOSE OF THE REVIEWED CONTRACTS*

1.4.3.1 Sample Method

The RFQ was used to procure the three (3) sampled contracts. Figure 3

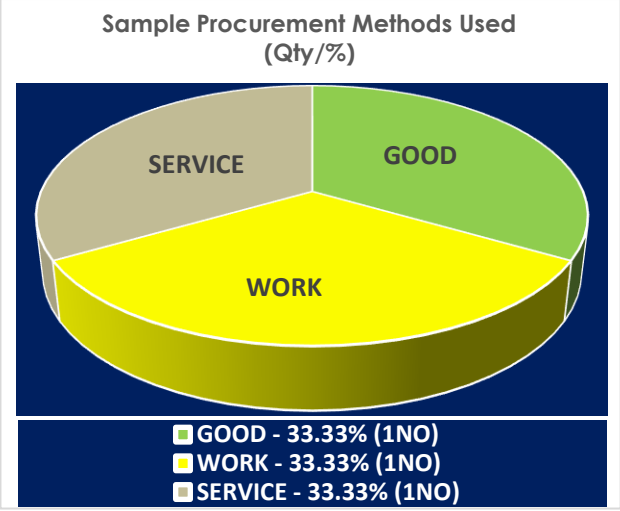
Figure 3



1.4.3.2 Sample Type

Each of the sampled contracts were good, work and service respectively, and each of the represent 33.330% of the sampled procurements respectively Figure 4.

Figure 4



1.5 Findings

1. ACEITSE used the University's procurement guideline for all the procurement activities in the year 2023.
2. The Lagos State Bureau of Public Procurement (LSBPP) granted 'No Objection' approval to ACEITSE to use selective tendering for the procurement of the construction of STEM Laboratory For ACEITSE.
3. The procurement of the 18-seater HIACE Bus was procured through advertisement that was placed in the Lagos State University Bulletin.
4. Standard Bidding Documents (SBD) were not used. However, the specifications and schedules issued to the bidders have the same contents for the respective lots.
5. The ACEITSE only solicited for the Tax Clearance Certificate (TCC) and PENCOM compliance certificate in the advertisement for the construction of STEM Laboratory for ACEITSE. (the only mandatory compliant documents solicited here were the **TCC** and **PENCOM**). See attached appendix vii
6. The contract agreement was not sighted on the contract for the construction of STEM Laboratory for ACEITSE.
7. About seven (7) procurement activities were carried out by the Centre from January 1, 2023 to December 31, 2023.
8. It was observed that a consultant Quantity Surveyor was not used in the procurement of the STEM laboratory building. *(ARCBASE COMPANY NIGERIA ARE NOT REGISTERED QUANTITY SURVEYORS) See appendix viii*.
9. Presentation of requested and available procurement documents were seamless.
10. Contracts were presented and approved by the appropriate approval authority. The analysis and evaluation of tenders were detailed.
11. Apart from the STEM laboratory building, and the Purchase of One Toyota HIACE for ACEITSE, all the other procured contracts were generally low value goods.

12. Withholding Taxes (WHT) and Value Added Taxes (VAT) were deducted and evidently remitted to the relevant tax authorities.

13. The signed attendance register presented as evidence of independent observers for the STEM laboratory building is definitely not for the project. The advertisement in the Lagos State University Official Bulletin for prequalification and tender was placed on December 30, 2022 with submission date of six (6) weeks (February 6, 2023). The two signatures on the sheet claimed to be for the project has both observers' signatures dated July 25, 2022. This was long before the advertisement was placed. See appendix viv

1.6 Exit Meeting

An exit meeting was held where communications on the preliminary findings were discussed with the Centre staff. This presented opportunities for the Centre to clarify issues raised, with explanations on the identified concerns. Issues of minor concerns were resolved through explanations on the weaknesses. The exit meeting data table is as in the attached appendix iv.

1.7 Infractions

ACEITSE was notified of the identified infractions. These were extracted from findings and from the general issues raised with the ACEITSE staff during the exit meeting. There were very few weaknesses and these were successfully addressed by the Procurement Department.

However, the procurement of the 18-seater HIACE Bus was advertised only in the Lagos State University Bulletin (appendix vi). This is not acceptable because competition and equal opportunity were seriously undermined and these affected the expected benefits of VFM. The Centre should be called to order, irrespective of whatever guideline that was used; as they should not lose sight of the provision of section 15(b) of the PPA 2007 as amended. Appendix iv.

1.8 Procurement Process and Activities Assessment

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

respectively. Analysis of the specific contracts identified issues were carried out through the assessment matrix as shown in appendix iii, before the levels of risks were finally aggregated and determined as stated.

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

Overall, the **ACEITSE** has a **"MEDIUM"** risk grading and a **"FAIR"** procurement performance score.

1.9 Rating and Classification

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

Table 5:

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

1.10 Audit Opinion

Based on the compliant ratings as shown in table 6; which basically is the interplay of the University's guideline, the procurement framework of the LSBPP and the general procurement principles, ACEITSE, Lagos state University's procurement activities of ACE-Impact project **NEEDS IMPROVEMENT** at seventy percent (70%) mark.

Table 6

S/NO	ACTIVITY	BASIS	COMPLIANT RATE
1	Preparation of Procurement Plan	Based on WB Guideline	Good
2	Advertisements	Based on Institutional guideline and the PPA requirements	Fair
3	Procurement Method	Based on Institutional guideline and the PPA requirements.	Fair
4	Bidding Processes	Based on Institutional guideline and the PPA requirements.	Fair
5	Bid Evaluation & Reporting	Adherence to criteria	Fair

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

1.8 Recommendations

1. It advised that the use of institution's procurement guideline be reconsidered if certain processes with weaknesses that negatively affect the general procurement principles and their compliances are to be improved upon.

2. The Centre should endeavour to use lots numbering to align fragmented procurements with the categorization in the procurement plan.

3. The advertisement for the procurement of the 18-seater Hiace Bus in the Lagos State University Bulletin was not adequate. This procurement should have been done through advertisement in two National Newspapers and in the Federal Tenders' Journal. Section 15(b) of the PPA 2007 as amended is very clear on what takes precedence in this project.

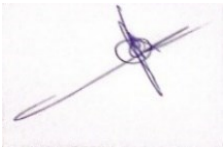
4. The ACEITSE only solicited for the Tax Clearance Certificate (TCC) and PENCOM certificate in the advertisement for bids for the construction of STEM Laboratory for ACEITSE. Though, this is in line with the University's Procurement guideline guided by the LSBPP, it should be stopped because, it is not in line with the PPA 2007 as amended. Whenever there is conflict between the LSBPP and the PPA 2007 as amended, the PPA 2007 should take precedence. Section 15(1)b of the PPA 2007 as amended.

5. Agreement is a very essential contract document and the Centre should always endeavor to execute one for every contract awarded.

6. The Centre should ensure that vendors are engaged, based on current and approved procurement methods with the use of Standard Bidding Documents (SBD).

7. As earlier observed, a Quantity Surveying firm was not seen to have been engaged in the procurement of the STEM laboratory Building. Costs and related matters in a building contract desires that someone should be accountable for advice on cost and evaluation of works and that should be the responsibility of a registered professional Quantity Surveying firm. The Centre should always use such professional service in her procurements.

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



QS. Okoye Ifeanacho N
(Team Leader)
May 5, 2024

SECTION 2 – INTRODUCTION

2.1 BACKGROUND

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

1. AFRICA CENTRE OF EXCELLENCE (ACE 1) PROJECT

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

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

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

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

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

2.2. AFRICA CENTRE OF EXCELLENCE FOR INNOVATIVE AND TRANSFORMATIVE STEM EDUCATION, LAGOS STATE UNIVERSITY.

Africa Centre of Excellence for Innovative and Transformative STEM Education, Lagos State University (ACEITSE), is one of the 17 Nigerian Universities that are benefitting from the ACE-Impact project.

ACEITSE stated its mission as "to produce innovative and transformative teachers that will inspire learning in STEM subjects through the delivery of a range of engaging, contextual and technology-mediated teacher professional development programmes for addressing regional development challenges'; with the objective 'to offer unique, qualitative and transformative training aimed at promoting excellence and innovation in STEM teaching, development of 21st century skills and leadership'.

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 seventeen (17) ACE-Impact Centres in fourteen (14) Nigeria Universities, including the ACEITSE, University of Lagos, Lagos 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 ACEITSE that were involved in the various stages of the procurement process/activities. The opinions and clarifications from the ACEITSE 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) Cash Book

3. Visits to selected project sites were undertaken to determine the quality of materials and labour deployed to the works by the contractors. It also helps to determine the levels of supervision from the ACEITSE procurement unit.

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 ACEITSE).

(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 ACEITSE 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 ACEITSE, LASU during the field works were:

1. The Procurement Officer
2. The Higher Executive Officer (Procurement unit)
3. The Procurement Officer II
4. The Accounts Officer II

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 incudes determining the following:

1. Whether the procurement statements from the ACEITSE procurement unit conform to accepted procurement principles in accordance with the NUC/WB guidelines.

2. Whether they fairly represent the financial position of the procurement activities of ACEITSE.

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

ACEITSE presented their procurement plan and a list of seven (7) contracts procured in 2023. Six (6) of these were completed while one (1) is on-going.

Three (3) contracts were selected for review. The selection was 30.80% of the contracts procured. The review sample is about 42.85% of the total number of procured contracts.

The field work at the ACEITSE, was based on data sourced from available documents as well as on information received from the Center's procurement unit.

Table 7– ANALYSIS OF COMPLETED/UNCOMPLETED CONTRACTS

S/NO	DESCRIPTION	NO OF PROJECTS COMPLETED	NO OF PROJECTS ON-GOING	TOTAL
1	January 1, 2023 to December 31, 2023	6	1	7
	TOTAL	6	1	7

Table 8 – ANALYSIS OF COMPLETED/UNCOMPLETED CONTRACTS

S/NO	DESCRIPTION	PERCENTAGE	TOTAL
1	Completed (7No)	100.00%	100.00%
2	Uncompleted (0No)	0.00%	0.00%
	TOTAL	100.00%	**100.00%**

Table 9 – ANALYSIS OF COMPLETED/UNCOMPLETED CONTRACTS

S/NO	DESCRIPTION	VALUE (N)	TOTAL (N)
1	Completed (7No)	380,900,859.01	380,900,859.01
2	Uncompleted (2No)	0.00	0.00
	TOTAL	**380,900,859.01**	**380,900,859.01**

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 ACEITSE staff. There was also interviews and interactions with key personnel. The value of the seven (7) procurements was N380,900,859.01

SECTION 4 - SPECIFIC CONTRACTS/PROJECTS DETAILS

4.1 CONSTRUCTION OF STEM LABORATORY FOR THE ACEITSE

4.1.1 This contract for the construction of the **STEM LABORATORY FOR THE ACEITSE** was an NCB contract. However, it was procured using Request for Quotation (RFQ) by selection, based on the "No Objection" approval from the Lagos State Bureau of Public Procurement (LSBPP). It is in both the 2022 and 2023 procurement plans. RFQ were sent out to five (5) bidders on December 30, 2022. with the copies of the publication in the Lagos State University Official Bulletin. The quotations were returned on February 10, 2023. The bid evaluation report was prepared on February 13, 2023 where recommendation was made by the procurement committee for award to be made in favour of the lowest bidder, Messrs. Newform Consult Ltd of No 1, Kudirat Salami Street, off Fatai Kaffo Street, off Ajiran Road, Agungi Lekki, Lagos. The University Tenders Board approved the recommendation and an award letter in the sum of N311,032,402.76 (about USD 731,840.95) was issued to the successful bidder as recommended through a letter dated March 10, 2023. The acceptance was made on March 17, 2023, but there was no signed contract agreement. The work is at about 100% completion stage.

4.1.2 Observations/ Findings

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

4.1.2.1 Procurement Planning

This contract is in the 2023 procurement plan.

4.1.2.2 Advertisement

It was not advertised because "No Objection" approval to use selective form of contract was obtained from the LSBPP.

4.1.2.3 Pre/Post Qualification

There was no separate pre-qualification. Bidders were invited to bid based on their credibility and past relationship with the University.

4.1.2.4 Competition

There was quality competition in the process.

4.1.2.5 Bid Opening

The bids were opened publicly in the presence of the Procurement Committee, but the presence of independent observers could not be ascertained.

4.1.2.6 Bidding Documents

Standard bidding documents were not used. The Centre did not solicit for the mandatory compliant documents as seen in the advertisement.

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 given by the University Tenders Board before award letter was issued to the successful bidder.

4.1.2.8 Award of Contract

Notification of award was issued to Messrs. Newform Consult Ltd with an award letter dated March 10, 2023. The Acceptance letter was dated March 17, 2023.

4.1.2.9 Contract Documents

The contract documents include the contract drawings, the award letter, the acceptance letter and the Bills of Quantities (BOQ). Signed Contract Agreement was not sighted.

4.1.2.10 Procurement Duration

The procurement processes leading up to the issue of award letter was completed in seventy (70) days. This is slightly beyond acceptable range of 60 days.

4.1.2.11 Contract Implementation

The project monitoring and supervision is satisfactory and commendable.

4.1.2.12 Payments

The total N124,412,961.10 (40% Initial Take-Off Grant) - Date – March 29, 2023, covered with APG from LASACO Assurance POLICY No. LAAP/14220/ALA/2023; Dated March 21, 2023. of 7/10/2022 (including VAT– N2,450,285.72; TAX- N1,633,523.81).

4.1.2.13 Physical Inspection

The project was inspected, and the completion is practically completed at about 100%.

4.1.3 Recommendation

1. The Centre should always adopt a process that would help reduce the procurement process duration.

4.1.4 Conclusion

In view of the above observations and recommendations, ACEITSE should strive to abide by the rules, regulations and principles guiding the Public Procurement Process Management. This is to ensure an effective and value-for-Money sustainable procurement

4.2 PURCHASE OF ONE TOYOTA HIACE FOR ACEITSE

4.2.1 Introduction

This contract is in the 2023 procurement plan of the Centre and was procured through advertisement that was placed in the Lagos State University's Bulletin dated October 23, 2023. Three bidders responded to the advertisement and made submission by the closing date of November 6, 2023. The Centre evaluated the quotations and on November 14, 2023 and made recommendation for the award to be made to Messrs. Elizade Nigeria ltd who made the lowest and best responsive offer of (N54,180,000.00) about USD 62,879.35. On the same November 14, 2023, the University Governing Council approved the recommendation and the award was made as accordingly. The award letter and the contract agreement were not sighted. Payment was made to the supplier on December 18, 2023 with PV/2023/LASU-1/000000489. Other quotations were Messrs. Globe Motors Limited N68,800,000.00 and Messrs. CFAO Motors Nigeria Limited N67,187,500.00.

4.2.2 Observations/ Findings

The review showed the following observation regarding the process;

4.2.2.1 Procurement Planning

This contract is in the ACEITSE 2023 procurement plan.

4.2.2.2 Advertisement

Advertisement was placed in the Lagos State University Bulletin. This is far from adequate bearing in mind the threshold; and the FGN circular Ref.No.PROC/OSGF/BPP/709/85 of January 19, 2022.

4.2.2.3 Pre/Post Qualification

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

4.2.2.4 Competition

The process was competitive. Though, the response was poor at three (3) bidders only which could be because of the use of the Lagos State University Bulletin for the advertisement. Nevertheless, the successful bidder offered a distinct price.

4.2.2.5 Bid Opening

Formal bids opening was carried out by the Procurement unit. However, the presence of independent observers in line with section 19(b) of the PPA 2007 could not be ascertained as there was no bid return sheet and attendance.

4.2.2.6 Bidding Documents

Standard bidding documents were not used.

4.2.2.7 Evaluation of Bids/ Proposals

There is a bid evaluation report dated November 14, 2023. The report was acceptable and stated the quotations received and made recommendations for approval of award to the lowest bidder.

4.2.2.8 Award of Contract

Award was made to Messrs. Elizade Nigeria Limited but the letter was not sighted.

4.2.2.9 Contract Documents

The contract document sighted was only the quotation. There was no award letter and contract agreement.

4.2.2.10 Procurement Duration

The procurement duration was not conclusive because of insufficient timeline.

4.2.2.11 Contract Implementation

The contract implementation good.

4.2.2.12 Payments

Payment of the Net amount of N50,400,000.00 was made through PV/000000489 of December 18, 2023.

4.2.2.13 Physical Inspection

The audit team undertook physical inspection of the Bus as shown in appendix vii.

4.2.3 Recommendation

ACEITSE should not use the Lagos State University Bulletin to advertise for such contracts under this programme. It does not allow for the

expected level of competition and equal opportunity expected of the ACE-Impact project.

4.2.4 Conclusion

ACEITSE should endeavour to make procurements in accordance with the rules and guidelines.

5.3 APPOINTMENT OF EXTERNAL AUDITOR FOR THE AUDIT OF ACEITSE YEAR 2022 ACCOUNT.

5.3.1 Introduction

This contract was the Appointment of External Auditor to Audit the ACEITSE Year 2022 activities. The selection was made from a list of World Bank and NUC certified financial auditors. The bidding was conducted online. At the end of the exercise, Messrs ABDULMALIK AHMED & CO of Suite 224 & 214, Ambeez Plaza, Ndola Crescent, Wuse Zone 5, Abuja emerged with the lowest quotation of Two Million, Two Hundred and Thirty-One Thousand, Three Hundred and Sixty-Six Naira, Twenty-Five Kobo (N2,231,366.25). About USB 4,846.90. The RFQs were sent out on May 31, 2023. The responses were received on June 7, 2023 and the award was made on June 9, 2023.

5.3.2 Observations/ Findings

The following are the observations made on the procurement.

5.3.2.1 Procurement Planning

This contract is not in the Centre's 2023 Procurement Plan.

5.3.2.2 Advertisement

The contract does not merit advertisement. However, it should have been placed on the Centre's website and notice board.

5.3.2.3 Expression of Interest

Expression of Interest (EOI) was not used. Invitation was sent to selected financial auditors based on recommendation.

5.3.2.4 Competition

Competitiveness can be adduced, though the figures quoted by the other bidders were sighted, the quotations were not sighted.

5.3.2.5 Bid Opening

Ther was no formal bid opening.

5.3.2.6 Bidding Documents

The Standard Bidding Documents were not used.

5.3.2.7 Evaluation of Bids/Proposals

The bid was evaluated and recommendation made for award to the lowest bidder.

5.3.2.8 Awards of Contract

The successful bidder was notified of the award through a letter dated June 9, 2023. There was no acceptance.

5.3.2.9 Contract Documents

The contract documents were the quotation and the award letter.

5.3.2.10 Procurement Duration

The procurement processes leading up to the award took 10 days, and it is commendable.

5.3.2.11 Contract Implementation

The report was satisfactorily delivered on time.

5.3.2.12 Payments

The invoice was submitted on June 23, 2023 but the payments were made twice as follows:

1. N1,058,811.30 (Net); PV/2023/LASU-1/000000200 of July 10, 2023 (WHT=56,319.75; VAT=N84,479.63; Stamp Duty, N11,263.95
2. N1,011,500.00 (Reimbursables); PV/2023/LASU-1/000000201 of July 10, 2023

5.3.2.13 Physical Inspection

Physical Inspection does not apply.

5.3.3 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)to be used for such procurement.
2. Unsuccessful bidder should always be debriefed by the Centre.

5.3.4 Conclusion

The procurement was a reasonably successful and the process is commendable.

APPENDICES

APPENDIX I

LIST OF 2023 PROCURED CONTRACTS BY ACEITSE

LAGOS STATE UNIVERSITY, LAGOS

APPENDIX 1 -INVENTORY OF PROCURED ITEMS/SAMPLED & REVIEWED PROJECT

S/NO	PACKAGE NO	DESCRIPTION	CONTRACTOR/ BENEFICIARY	AMOUNT (NAIRA)	DATE	TYPE	METHOD USED	APPROPRIATE METHOD	REVIEWED CONTRACTS	REMARKS
		ACEITSE - LASU								
		GOODS								
1	LASU-ACEITSE/AWARD/2023/003	PROCUREMENT OF 4 NOS OF HP LASERJET P2035 TONER. 6 NOS OF HP LASERJET PRO 402 TONER. 2 NOS OF EXTENSION WIRE	IZRAR VENTURES	224,460.00	MARCH 29, 2023	GOODS	RFQ	DC		COMPLETED
2	LASU-ACEITSE/AWARD/2023/004	PROCUREMENT OF 3 NOS OF HARD DRIVE 1TB 10 NOS OF FLASH DRIVE 32GB 1 NOS OF HP V197 18.5 DISPLAY MONITOR 5 NOS OF BROWN ENVELOP (10 BY 15) 5 NOS OF BROWN ENVELOP (18 BY 14) 10 PACKETS OF PERMANENT FILE TAG 5 KANGAROO STAPLERS 5 PACKETS OF PERMANENT MARKER 2 ROLL OF CELLOTAPE 1 HP LAPTOP CHARGER 10 NOS OF HIGHER EDUCATION NOTE BOOK 40 REICO FILE 10 CARTONS OF A4 PAPER	IZRAR VENTURES	1,049,630.00	MARCH 29, 2023	GOODS	RFQ	SH		COMPLETED
3	LASU-ACEITSE/AWARD/2023/008	PROCUREMENT OF 5 NOS HP 14S CORE I3 512GB SSD 8GB RAM 5 NOS HP 14S CORE I5 512GB SSD 8GB RAM	DAN BEATRICE NIGERIA LIMITED	6,091,500.00	APRIL 27, 2023	GOODS	RFQ	RFQ		COMPLETED
4	**LASU-ACEITSE/GP/NS/009/023**	**PURCHASE OF ONE TOYOTA HIACE FOR ACEITSE**	**ELIZADE NIGERIA LIMITED**	**54,180,000.00**	**-**	**GOODS**	**RFQ**	**NCB**	**REVIEWED**	**COMPLETED**
5	LASU-ACEITSE/AWARD/2023/008	PROCUREMENT OF 10 UNITS OF LAPTOP	DAN BEATRICE NIGERIA LIMITED	6,091,500.00	OCTOBER 23, 2023	GOODS	RFQ	RFQ		COMPLETED
		WORKS								

6	LASU-ACEITSE/AWARD/2023/002	CONSTRUCTION OF STEM LABORATORY FOR ACEITSE	NEWFORM CONSULT LIMITED	311,032,402.76	MARCH 10, 2023	WORKS	RFQ	NCB	REVIEWED	COMPLETED
		SERVICES								
7	LASU-ACEITSE/AWARD/2023/006	AUDIT OF ACEITSE YEAR 2022 ACCOUNTS	ABDULMALIK AND CO.	2,231,366.25	9-Jun-23	SERVICES	RFQ	RFQ	REVIEWED	COMPLETED
				380,900,859.01					42.90% REVIEW SAMPLE	

APPENDIX II

CHECKLISTS & PROCUREMENT DURATION FORMS

AFRICA CENTRE OF EXCELLENCE FOR INNOVATIVE AND TRANSFORMATIVE STEM EDUCATION (ACEITSE)

LAGOS STATE UNIVERSITY

WORKS

1.. CHECK LIST

LOAN/CREDIT NO.6510-NG	**REVIEW DATE: MARCH 21, 2024**			
CONTRACT DATA				
Contract Name & Number: Construction of Stem Laboratory for the ACEITSE	**Type of Contract: Lump Sum**			**Contract Amount: N**
	Goods ( )	Works **(X)**	Services ( )	311,032,402.76
Contractor's Name & Address: Messrs Newform Consult Ltd: 1, Kudirat Salami Streeet, off Fatai Kaffo Street, off Ajiran Road, Agungi Lekki, Lagos.	**Notification of Award & Date**			March 10, 2023
	Acceptance Letter & Date			March 17, 2023
No. of Bids Received: Five (5)	**Date of Contract Performance**			March 21, 2023
	Date of Contract Agreement:			Not Sighted
Location of Goods, Works or Service:	ACEITSE, Lagos State University, Ojo			
TOPIC	**COMMENTS & FINDINGS:**			
PRFOCUREMENT AND CONTRCTING				
Contract Package (Items & Quantity	LASU-ACEITSE/AWARD/2023/002 - Construction of Stem Laboratory for the ACEITSE			
	One (1) Item			
Contract Type {Goods, Works (S&L) Services}	Works			
Procurement Method (ICB, LIB, NCB, SHOPPING-RFQ/RFT)	RFQ - Selection			
Prequalification (Yes/No)	Yes			
Single Stage/Two Stage	Single Stage			
Domestic Preference (Yes/No)	No			
Bank Review (PRIOR, POST, SOL)	Prior			
COSTS				
USD Equivalent	731,840.95			
Exchange Rate/Date	USD 460.37 (CBN Rate for April 27, 2023).			
Price of Lowest Evaluated	311,032,402.76			

Bidder (N)				
Contract Value at Award (N)	311,032,402.76			
Contingencies in PAD	N/A			
Final Contract Price (N)	N311,032,402.76 (gross) including TAX and VAT			
TIME (DATE)				
General Procurement Notice (GPN)	Not applicable			
Request for Proposal (RFP)	Not Applicable			
Invitation for Prequalification	December 30, 2023			
Invitation for Bids/Quotation	December 30, 2023			
Submission of Bids	February 10, 2023			
Contract Award Signature	March 10, 2023			
Date of Contract Performance	March 21, 2023			
Completion Period Offered by the Contractor	Not Stated			
Date of Contract Completion				
CONTRACT ADMINISTRATION:				
Changes to Contract	**Description**	**Date**	**Price Impact**	
	None	Not Applicable	Not Applicable	
Final Payment	**Description**	**Date of Invoice**	**Date of Payment**	
	Construction of Stem Laboratory for the ACEITSE	June 23, 2023	July 10, 2023	
Total Payment (N)	2,231,366.25 (gross)			
DISBURSEMENT				
Disbursement Method (Direct, SOE, Special Account)	Direct			
Percentage of Bank Financing (%)	0.08%			
Disbursements: Amount & Date:	1.N1,058,811.30 (Net); PV/2023/LASU-1/000000200 of July 10, 2023 (WHT=56,319.75; VAT=84,479.63; S.D=11,263.95 2.N1,011,500.00 (Reimbursables); PV/2023/LASU-1/000000201 of July 10, 2023.			
DELIVERABLES:				
Contract Package	**Reference/ Description**	**Quantity/% Completed**	**Date Delivered/ Completed**	**Remarks** *(Note any Discrepancies from Contract)*
LASU-ACEITSE/AWARD/2023/002	Construction of Stem Laboratory for the ACEITSE	100%		None

AFRICA CENTRE OF EXCELLENCE FOR INNOVATIVE AND TRANSFORMATIVE STEM EDUCATION (ACEITSE)

LAGOS STATE UNIVERSITY

PROCUREMENT DURATION FORM

WORKS

Contract No: LASU-ACEITSE/AWARD/2023/002
Contract Name: Appointment of External Auditor for the Audit of ACEITSE Year 2022 Account
Date General Procurement Notice (GPN): Not Used

Bid Validity Period: Not Sighted

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**	December 30, 2023	0	0
10	**Submission of bids**	February 10, 2023	42	42
11	**Bid Evaluation Report preparation (financial)**	February 13, 2023	3	3
12	**Request for Clarification**	Not Applicable	0	0
13	**Bank's No Objection**	Not Applicable	0	0
14	**Contract Award Notice**	March 10, 2023	25	25
15	**Contract Signed**	Not Sighted	**0**	0
	TOTAL DAYS		DAYS	**70 DAYS**

AFRICA CENTRE OF EXCELLENCE FOR INNOVATIVE AND TRANSFORMATIVE STEM EDUCATION (ACEITSE)

LAGOS STATE UNIVERSITY, LAGOS STATE

CHECK LIST

2. GOODS

LOAN/CREDIT NO.6510-NG	**REVIEW DATE:** March 21, 2024			
CONTRACT DATA				
Contract Name & Number: Purchase of one Toyota HIACE for ACEITSE	**Type of Contract: Lump Sum**			**Contract Amount: N**
	Goods **(X)**	Work ( )	Services ( )	N54,180,000.00
Contractor's Name & Address: Messrs ELIZADE NIGERIA LIMITED Elizade -Toyota Plaza 322A, Ikorodu Road, P.M.B 21393, Ikeja Lagos State.	**Notification of Award & Date**			Not Sighted
	Acceptance Letter & Date			Not sighted
No. Of Bids Received: Three (3)	**Date of Contract Performance:**			Not sighted
	Date of Contract Agreement:			Not sighted
Location of Goods, Works or Service:	Lagos State University Ojo, Lagos state.			
TOPIC	**COMMENTS & FINDINGS:**			
PRFOCUREMENT AND CONTRCTING				
Contract Package (Items & Quantity	Contract package: Purchase of one Toyota HIACE for ACEITSE			
	Quantities: One (1) Item			
Contract Type {Goods, Works (S&L) Services}	Goods			
Procurement Method (ICB, LIB, NCB, SHOPPING-RFQ/RFT)	NCB (limited with advertisement in only the Lagos State University Bulletin			
Prequalification (Yes/No)	No			
Single Stage/Two Stage	Single stage			
Domestic Preference (Yes/No)	No			
Bank Review (PRIOR, POST, SOL)	Post			
COSTS				
USD Equivalent	$62,879.35			

Exchange Rate/Date	USD 861.65 (CBN: December, 2023)			
Price of Lowest Evaluated Bidder (N)	N54,180,000.00			
Contract Value at Award (N)	N54,180,000.00			
Contingencies in PAD	Not applicable			
Final Contract Price	N54,180,000.00			
TIME (DATE)				
General Procurement Notice (GPN)	Not applicable			
Request for Proposal (RFP)	Not applicable			
Invitation for Prequalification	No			
Invitation for Bids	October 23, 2023			
Submission of Bids/Quotation	November 6, 2023			
Contract Award Signature	Not Sighted			
Date of Contract Performance	Not sighted			
Completion Period Offered by the Contractor	Not sighted			
Date of Contract Completion	Not sighted			
CONTRACT ADMINISTRATION:				
Changes to Contract	**Description**	**Date**	**Price Impact**	
	None	Not Applicable	Not Applicable	
Final Payment	**Description**	**Date of Invoice**	**Date of Payment**	
	Purchase of one Toyota HIACE for ACEITSE	Not Sighted	December 18, 2023	
Total Payment	N50,400,000.00 Net			
DISBURSEMENT				
Disbursement Method (Direct, SOE, Special Account)	Direct			
Percentage of Bank Financing (%)	1.04%			
Disbursements: Amount & Date	N50,400,000.00 – Payment for the Purchase of One Toyota HIACE for ACEITSE – PV/2023/LASU-1/000000489 of December 18, 2023			

DELIVERABLES:				
Contract Package	**Reference/ Description**	**Quantity/% Completed**	**Date Delivered/ Completed**	**Remarks** *(Note any Discrepancies from Contract)*
	Purchase of one Toyota HIACE for ACEITSE	100%	Not Sighted	

AFRICA CENTRE OF EXCELLENCE FOR INNOVATIVE AND TRANSFORMATIVE STEM EDUCATION (ACEITSE)

LAGOS STATE UNIVERSITY, LAGOS STATE

PROCUREMENT DURATION FORM

GOODS

Contract No:

Contract Name: Purchase of one Toyota HIACE for ACEITSE

Date General Procurement Notice (GPN): Not Used

Bid Validity Period: Not stated

S/No.	STEPS	DURATION (DAYS)		
		Actual Date	Between Events	Overall (No of Days)
1	**Prequalification documents received by Bank**	Not Applicable	0	0
2	**Bank's No Objection**	Not Applicable	0	0
3	**Invitation for Prequalification issued**	Not Applicable	0	0
4	**Submission of Prequalification applications**	Not Applicable	0	0
5	**PQ Evaluation Report received by Bank**	Not Applicable	0	0
6	**Bank's No Objection**	Not Applicable	0	0
7	**Bid documents received by Bank**	Not Applicable	0	0
8	**Bank's No Objection/BPP No Objection**	None	0	0
9	**Invitation for Bids issued**	October 23, 2023	0	0
10	**Submission of bids**	November 6, 2023	14	14
11	**Bid Evaluation Report preparation (financial)**	November 14, 2023	8	8
12	**Request for Clarification**	Not Applicable	0	0
13	**Bank's No Objection**	Not Applicable	0	0
14	**Contract Award Notice**	Not Sighted	0	0
15	**Contract Signed**	Not Sighted	0	0
	TOTAL DAYS		DAYS	**DAYS**

Because of insufficient timeline, the duration could not be concluded.

AFRICA CENTRE OF EXCELLENCE FOR INNOVATIVE AND TRANSFORMATIVE STEM EDUCATION (ACEITSE)

LAGOS STATE UNIVERSITY

CONSULTANCY SERVICES

3.. CHECK LIST

LOAN/CREDIT NO.6510-NG	**REVIEW DATE: MARCH 21, 2024**			
CONTRACT DATA				
Contract Name & Number: Appointment of External Auditor for the Audit of ACEITSE Year 2022 Account	**Type of Contract: Lump Sum**			**Contract Amount: N**
	Goods ( )	Works ( )	Services **(X)**	2,231,366.25
Contractor's Name & Address: Messrs ABDULMALIK AHMED & CO: Suite 224 & 214, Ambeez Plaza, Ndola Crescent, Wuse Zone 5, Abuja.	**Notification of Award & Date**			June 9, 2023
	Acceptance Letter & Date			Not Sighted
No. of Bids Received: Four (4)	**Date of Contract Performance**			Not sighted
	Date of Contract Agreement:			Award letter dated June 9, 2023, construed to be agreement
Location of Goods, Works or Service:	ACEITSE, Lagos State University, Ojo			
TOPIC	**COMMENTS & FINDINGS:**			
PRFOCUREMENT AND CONTRCTING				
Contract Package (Items & Quantity	LASU-ACEITSE/AWARD/2023/006 - Appointment of External Auditor for the Audit of ACEITSE Year 2022 Account			
	One (1) Item			
Contract Type {Goods, Works (S&L) Services}	Services			
Procurement Method (ICB, LIB, NCB, SHOPPING-RFQ/RFT)	EoI			
Prequalification (Yes/No)	No			
Single Stage/Two Stage	Single Stage			
Domestic Preference (Yes/No)	No			
Bank Review (PRIOR, POST, SOL)	Prior			
COSTS				
USD Equivalent	4,846.90			
Exchange Rate/Date	USD 460.37 (CBN Rate for April 27, 2023).			
Price of Lowest Evaluated Bidder (N)	2,231,366.25			

Contract Value at Award (N)	2,231,366.25			
Contingencies in PAD	N/A			
Final Contract Price (N)	2,231,366.25 (gross) including TAX and VAT			
TIME (DATE)				
General Procurement Notice (GPN)	Not applicable			
Request for Proposal (RFP)	Not Applicable			
Invitation for Prequalification	Not Applicable			
Invitation for Bids/Quotation	May 31, 2023			
Submission of Bids	June 7, 2023			
Contract Award Signature	June 9, 2023			
Date of Contract Performance	Not sighted			
Completion Period Offered by the Contractor	60 Days			
Date of Contract Completion	June 16, 2023			
CONTRACT ADMINISTRATION:				
Changes to Contract	**Description**		**Date**	**Price Impact**
	None		Not Applicable	Not Applicable
Final Payment	**Description**		**Date of Invoice**	**Date of Payment**
	Appointment of External Auditor for the Audit of ACEITSE Year 2022 Account		June 23, 2023	July 10, 2023
Total Payment (N)	2,231,366.25 (gross)			
DISBURSEMENT				
Disbursement Method (Direct, SOE, Special Account)	Direct			
Percentage of Bank Financing (%)	0.08%			
Disbursements: Amount & Date:	3.N1,058,811.30 (Net); PV/2023/LASU-1/000000200 of July 10, 2023 (WHT=56,319.75; VAT=84,479.63;S.D=11,263.95 4.N1,011,500.00 (Reimbursables); PV/2023/LASU-1/000000201 of July 10, 2023.			
DELIVERABLES:				
Contract Package	**Reference/ Description**	**Quantity/% Completed**	**Date Delivered/ Completed**	**Remarks** *(Note any Discrepancies from Contract)*

LASU-ACEITSE/AWARD/2023/006	Appointment of External Auditor for the Audit of ACEITSE Year 2022 Account	100%	July 7, 2023	None

AFRICA CENTRE OF EXCELLENCE FOR INNOVATIVE AND TRANSFORMATIVE STEM EDUCATION (ACEITSE)

LAGOS STATE UNIVERSITY

PROCUREMENT DURATION FORM

GOODS

Contract No: LASU-ACEITSE/AWARD/2023/006
Contract Name: Appointment of External Auditor for the Audit of ACEITSE Year 2022 Account
Date General Procurement Notice (GPN): Not Used

Bid Validity Period: Not Sighted

S/No.	STEPS	DURATION (DAYS)		
		Actual Date	Between Events	Overall (No of Days)
1	**Prequalification documents received by Bank**	Not Applicable	0	0
2	**Bank's No Objection**	Not Applicable	0	0
3	**Invitation for Prequalification issued**	Not Applicable	0	0
4	**Submission of Prequalification applications**	Not Applicable	0	0
5	**PQ Evaluation Report received by Bank**	Not Applicable	0	0
6	**Bank's No Objection**	Not Applicable	0	0
7	**Bid documents received by Bank**	Not Applicable	0	0
8	**Bank's No Objection/BPP No Objection**	None	0	0
9	**Invitation for Bids issued**	May 31, 2023	0	0
10	**Submission of bids**	June 7, 2023	7	7
11	**Bid Evaluation Report preparation (financial)**	June 9, 2023	2	2
12	**Request for Clarification**	Not Applicable	0	0
13	**Bank's No Objection**	Not Applicable	0	0
14	**Contract Award Notice**	June 9, 2023	1	1
15	**Contract Signed**	Not Sighted	**0**	0
	TOTAL DAYS		DAYS	**10 DAYS**

APPENDIX III

SPECIFIC PROCUREMENT PROCESS RISKS MATRIX

AFRICA CENTRE OF EXCELLENCE FOR INNOVATIVE AND TRANSFORMATIVE STEM EDUCATION (ACEITSE)

LAGOS STATE UNIVERSITY

CONSTRUCTION OF STEM LABORATORY FOR THE ACEITSE

1.. PROCESS/ACTIVITY PERFORMANCE RISK RANGE AND SCORE

S/NO	PROCESS/ACTIVITY	PROCESS/ACTIVITY PERFORMANCE RISK				PROCESS EVALUATION SCORE				REMARK
		NOT APPLICABLE (NA)	0% - 39.99% (L)	40%-59.99% (M)	60%-100% (H)	0%-49.99% (POOR)	50%-74.99% (FAIR)	75%-100% (GOOD)	OVERALL SCORE	
A	**INVITATION FOR BIDS**						**Fair**			
1	In the Procurement Plan		X							
2	Appropriate Advertisement			X						No placement on Centre's notice board or website
3	Standard Bidding Documents				X					
4	Specifications		X							
5	Appropriateness of Procurement Method and Threshold			X						
6	No. of Bids received		X							Five (5)
7	Bid Validity Period				X					Not Stated
8	Compliance Documents received		X							Based on LSBPP
B	**BIDS SUBMISSION**							**Good**		
1	Submission made within solicitation period.		X							
2	No of Bids Received		X							Five (5) were invited
3	Adequacy of time for		X							

	Bid Submission									
4	Level of Compliance to Instructions		X							
C	**QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY**							**Good**		
1	Composition and Adequacy of Bid Evaluation Committee				X					Evidence of committee input not sighted
2	Disqualification of responsive Bids	X								
3	Failure to Disqualify Non-Responsive Bids				X					
4	Timeliness of Evaluation of Bids		X							
5	Similarities Between Competing Bids		X							
6	Collusion of Bids		X							
7	Falsification of Bids Documents		X							
8	Third Party Observer		X							
D	**NOTIFICATION OF AWARD OF CONTRACT**							**Good**		
1	Period within which Award Letter was issued		X							
2	Adequacy of Award Letter content		X							
E	**ACCEPTANCE OF AWARD OF CONTRACT**							**Good**		

1	Timeliness of Award Acceptance		X							
F	**SIGNED CONTRACT/DATE**					**Poor**				
1	Signed Contract Agreement				X					Signed agreement was not sighted
2	Timeliness of Signing of Agreement				X					Signed agreement was not sighted
G	**CONTRACT AMENDMENTS, IF ANY**							**Good**		
1	No contract amendment		X							
H	**STORE RECEIPT DOCUMENT**							**Good**		
1	Appropriateness of Date of Receipt of Item		X							
2	Adequacy of representation of items received		X							
J	**EVIDENCE OF DELIVERY/COMPLETION**							**Good**		
1	Completion Documentation		X							
2	Completion within Agreed Time Period		X							
K	**CONSULTANTS OPINION ON VALUE FOR MONEY**	**Fair**								

L	**OVERALL RATING OF PROCUREMENT RISK AND EFFICIENCY**	**Risk**	**Efficiency**	Medium risk was adjudged based on the consideration of the documents solicited from bidders.
		Medium	Good	

				While the efficiency is rated Good considering the ratings of the processes

AFRICA CENTRE OF EXCELLENCE FOR INNOVATIVE AND TRANSFORMATIVE STEM EDUCATION (ACEITSE)

LAGOS STATE UNIVERSITY

PURCHASE OF ONE TOYOTA HIACE FOR ACEITSE

2. PROCESS/ACTIVITY PERFORMANCE RISK RANGE AND SCORE

S/NO	PROCESS/ACTIVITY	PROCESS/ACTIVITY PERFORMANCE RISK				PROCESS EVALUATION SCORE				REMARK
		NOT APPLICABLE NA	0% - 39.99% (L)	40%- 59.99% (M)	60%- 100% (H)	0%- 49.99% (POOR)	50%- 74.99% (FAIR)	75%- 100% (GOOD)	OVERAL L SCORE	
A	**INVITATION FOR BIDS**						**Fair**			
1	In the Procurement Plan		X							
2	Appropriate Advertisement				X					Advert placed on the University's Bulletin which is inadequate for the process
3	Standard Bidding Documents				X					SBD was not used
4	Specifications		X							
5	Appropriateness of Procurement Method and Threshold			X						Limited NCB was used. Full NCB should have been a better method.
6	No. of Invited Vendors		X							No number was requested
7	Bid Validity Period				X					Not stated
8	Compliance Documents received		X							
B	**BIDS SUBMISSION**							**Good**		
1	Submission Made Within Solicitation Period.		X							
2	No of Bids Received		X							Three (3) bidders

										responded to the advertisement.
3	Adequacy of Time for Bid Submission		X							the vendors were given Two (2) weeks to submit their bids
4	Level of Compliance to Instructions		X							The bidders submitted within the time frame given to them
C	**QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY**							**Good**		
1	Composition and Adequacy of Bid Evaluation Committee		X							
2	Disqualification of Responsive Bids		X							
3	Failure to Disqualify Non-Responsive Bids		X							
4	Timeliness of Evaluation of Bids			X						A period of 2 weeks after the submission of bids by the vendors
5	Similarities Between Competing Bids		X							
6	Collusion of Bids		X							
7	Falsification of Bids Documents		X							
8	Third Party Observer				X					No evidence of third-party observer
D	**NOTIFICATION OF AWARD OF CONTRACT**					**Poor**				
1	Period within which Award Letter was issued				X					Could not be ascertained as invitation letter was not sighted.

2	Adequacy of Award Letter content				X					Award letter was not shown to the team
E	**ACCEPTANCE OF AWARD OF CONTRACT**					**Poor**				
1	Timeliness of Award Acceptance				X					Date of award and acceptance not sighted
F	**SIGNED CONTRACT/DATE**					**Poor**				
1	Signed Contract Agreement				X					Not Sighted
2	Timeliness of Signing of Agreement				X					Not Sighted
G	**CONTRACT AMENDMENTS, IF ANY**							**Good**		
1	Any Amendments		X							None
H	**STORE RECEIPT DOCUMENT**							**Good**		
1	Appropriateness of Date of Receipt of Item		X							
2	Adequacy of Representation of items Received		X							
J	**EVIDENCE OF DELIVERY/COMPLETION**						**Fair**			
1	Completion Documentation				X					Not Sighted
2	Completion within Agreed Time Period		X							Though Completion date was not stated the good was delivered in time based on the date of payment.
K	**CONSULTANTS OPINION**	**Good**								

	ON VALUE FOR MONEY			
L	**OVERALL RATING OF PROCUREMENT RISK AND EFFICIENCY**	**Risk**	**Efficiency**	Medium risk was adjudged because there was no contract award letter and contract Agreement. The efficiency was adjudged "fair" because the vehicle was delivered in good time as physically seen at the Centre.
		Medium	**Fair**	

AFRICA CENTRE OF EXCELLENCE FOR INNOVATIVE AND TRANSFORMATIVE STEM EDUCATION (ACEITSE)

LAGOS STATE UNIVERSITY

APPOINTMENT OF EXTERNAL AUDITOR FOR THE AUDIT OF ACEITSE YEAR 2022 ACCOUNT

3. PROCESS/ACTIVITY PERFORMANCE RISK RANGE AND SCORE

S/NO	PROCESS/ACTIVITY	PROCESS/ACTIVITY PERFORMANCE RISK				PROCESS EVALUATION SCORE				REMARK
		NOT APPLICABLE (NA)	0% - 39.99% (L)	40%-59.99% (M)	60%-100% (H)	0%-49.99% (POOR)	50%-74.99% (FAIR)	75%-100% (GOOD)	OVERALL SCORE	
A	**INVITATION FOR BIDS**					**Poor**				Adjudged fair because SBD was not used/poor detailed specifications
1	In the Procurement Plan				X					
2	Appropriate Advertisement			X						Not placed on Centre's notice board or website
3	Standard Bidding Documents				X					
4	Specifications	X								
5	Appropriateness of Procurement Method and Threshold		X							
6	No. of Bids received		X							
7	Bid Validity Period				X					
8	Compliance Documents received				X					Not seen to be considered
B	**BIDS SUBMISSION**							**Good**		
1	Submission made within solicitation period.		X							
2	No of Bids Received		X							
3	Adequacy of time for Bid Submission		X							

4	Level of Compliance to Instructions			X						
C	**QUALITY OF BID EVALUATION PROCEDURE, BID EVALUATION REPORT AND TRANSPARENCY**						**Fair**			
1	Composition and Adequacy of Bid Evaluation Committee				X					No evidence of input from the committee
2	Disqualification of responsive Bids	X								
3	Failure to Disqualify Non-Responsive Bids	X								
4	Timeliness of Evaluation of Bids			X						
5	Similarities Between Competing Bids	X								
6	Collusion of Bids		X							
7	Falsification of Bids Documents		X							
8	Third Party Observer				X					Not used
D	**NOTIFICATION OF AWARD OF CONTRACT**							**Good**		
1	Period within which Award Letter was issued		X							
2	Adequacy of Award Letter content		X							
E	**ACCEPTANCE OF AWARD OF CONTRACT**					**Poor**				
1	Timeliness of Award Acceptance				X					Acceptance was not sighted

F	**SIGNED CONTRACT/DATE**					**Poor**				
1	Signed Contract Agreement				X					Agreement not sighted
2	Timeliness of Signing of Agreement				X					Agreement not sighted
G	**CONTRACT AMENDMENTS, IF ANY**							**Good**		
1	No contract amendment		X							
H	**STORE RECEIPT DOCUMENT**									Not applicable
1	Appropriateness of Date of Receipt of Item	X								
2	Adequacy of representation of items received	X								
J	**EVIDENCE OF DELIVERY/COMPLETION**							**Good**		
1	Completion Documentation		X							
2	Completion within Agreed Time Period		X							
K	**CONSULTANTS OPINION ON VALUE FOR MONEY**	**Fair**								
L	**OVERALL RATING OF PROCUREMENT RISK AND EFFICIENCY**	**Risk**				**Efficiency**				Medium risk was adjudged based on the selection process and documentations. While the efficiency is rated Good considering the ratings of the processes
		Medium				Fair				

APPENDIX IV

EXIT MEETING SHEET

LAGOS STATE UNIVERSITY, OJO

ISSUES AND EXIT CONFERENCE – WITH CENTRE RESPONSES

S/NO	ISSUES RECORDED/CLAUSES	CLAUSE	NATURE OF INFRACTION	CENTRE RESPONSE	REMARK
1	Not in the Procurement Plan	18(a-g)			
2	Debriefing	19(e)	The unsuccessful bidders were not debriefed.		This should be done even when not requested.
3	Invitation to Bid	25.2(ii)	Use of the Lagos State University Bulletin for the invitation was not adequate.		NCB with advertisement in two National Newspapers and in the Federal Tenders' Journal should have been used.
4	Mandatory Compliances	16(6)b			
5	Bids after deadline	27.5			
6	Bid opening register	30(d)			
7	Collusive Practice	58.4(a)			
8	Coercion and undue influence *(Directly, indirectly or attempting to influence in any manner the procurement process)*	58.4(b & c)			
9	Contract Splitting	58.4(d)			
10	Bid Rigging	58.4(e); 58.10(a & b)			
11	Competition, transparency	24	Use of the Lagos State University Bulletin compromised the procurement principles		
12	Observers	19(b)			

13	Refusal to provide Requested Document(s)	58(4)h			
14	Non-remittance of Tax	**40*** FIRS (Establishment) Act 2007			
15	Direct Procurement	42			
16	Expression of Interest	44			
17	Request for Quotation	41			
18	Request for Proposal	45			
19	Bid Validity Period	29			
20	Procurement Planning Committee	21			
21	Tenders Board	22			

APPENDIX V

PROCUREMENT PLAN

PROCUREMENT PLAN – GOODS

COUNTRY: NIGERIA
PROJECT: AFRICA CENTRE OF EXCELLENCE FOR INNOVATIVE AND TRANSFORMATIVE STEM EDICATION (ACEITSE)
LOAN NO:
NAME OF INSTITUTION: LAGOS STATE UNIVERSITY, LAGOS, NIGERIA.
GOODS
YEAR: 2023

If Post-Review, No-objection Dates are not needed

		BASIC DATA						Draft Bid Documents, including specs and quantities, draft SPN		Spec Proc Notice Advert	Bidding Period		Bid Evaluation						Contract Implementation		
Description*	**Package Number**	**Lot Number**	**Estimated Amount in US $**	**Procurement Method**	**Pre-or Post Qualification**	**Prior or Post Review**	**Plan vs. Actual**	**Prep & Submission by Ex Agency**	**No-objection Date**	**On-line UNDB Gateway Nat Press**	**Bid Invitation Date**	**Bid Closing-Opening**	**Submission Bid Eval Rpt**	**No-objection Date**	**Plan vs. Actual**	**Date Contract Award**	**Date Contract Advert**	**Date Contract Signature**	**Opening of Let of Credit**	**Arrival of Goods**	**Inspection Final Acceptance**
Norm Duration of Proc Steps				If Prequalification add 7-13 wks			Plan		NA	NA	6 to	12 wks	1.5 - 3 wks	1 - 1.5 wks	Plan	1 wk		1.5-3 wks			
							Actual								Actual						
Design and procure souvenirs for the ACEITSE	LASU-ACEITSE/GP/NS/001/023	01	$ 8,684.21	NS	NA	ost Revie	Plan		NA	NA	05/04/202	07/06/202	21/06/202	28/06/202	Plan	05/07/20	NA	18/07/2023	NA	26/07/202	04/08/2023
							Actual								Actu						
Print banners, flyers, posters, certificates for PG programmes, advertise PG programmes in print and	LASU-ACEITSE/GP/NS/002/023	02	$ 4,224.00	NS	NA	Post Review	Plan		NA	NA	21/04/202	01/06/202	13/06/202	21/06/202	Plan	28/06/20	NA	07/07/2023	NA	13/07/202	18/07/2023
							Actual								Actu						
Produce Centre prospectus	LASU-ACEITSE/GP/NS/003/023	03	$ 1,158.00	NS	NA	Post Review	Plan		NA	NA	12/04/202	22/05/202	31/07/202	15/08/202	Plan	21/08/20	NA	08/09/2023	NA	15/09/202	22/09/2023
							Actual								Actu						
Purchase consumable (reagents and other consumables) for laboratories in Science and Education	LASU-ACEITSE/GP/NS/004/023	04	$ 27,500.00	NS	NA	Post Review	Plan		NA	NA	07/04/202	17/05/202	28/07/202	10/08/202	Plan	14/08/20	NA	04/09/2023	NA	11/09/202	21/09/2023
							Actual								Actual						
Procure uniform & protective wears	LASU-ACEITSE/GP/ST/005/023	05	$ 2,171.00	ST	NA	Post Review	Plan		NA	NA	21/04/202	01/06/202	13/06/202	21/06/202	Plan	28/06/20	NA	07/07/2023	NA	13/07/202	18/07/2023
							Actual								Actual						
Furnish completed building and submit and uploading on AAU and ACEITSE Website	LASU-ACEITSE/GP/NS/006/023	06	$ 200,000.00	NS	NA	Post Review	Plan		NA	NA	1/11/2023	6/11/2023	13/11/202	20/11/202	Plan	27/11/20	NA	04/12/2023	NA	11/12/202	18/12/2023
							Actual								Actual						
Procure other gadgets required by specific (non)academic units of the university as identified above	LASU-ACEITSE/GP/NS/007/023	07	$ 30,000.00	NS	NA	Post Review	Plan		NA	NA	12/04/202	22/05/202	31/07/202	15/08/202	Plan	21/08/20	NA	08/09/2023	NA	15/09/202	22/09/2023
							Actual								Actual						
Procurement of equipment consumables and maintenance of ACEITSE office equipment	LASU-ACEITSE/GP/NS/008/023	08	$ 2,171.00	NS	NA	Post Review	Plan		NA	NA	17/05/202	31/05/202	08/08/202	22/08/202	Plan	05/09/20	NA	20/09/2023	NA	26/09/202	05/10/2023
							Actual								Actual						
Procure a brand new 18-Seater Bus	LASU-ACEITSE/GP/NS/009/023	09	$ 68,200.00	NS	NA	Post Review	Plan		NA	NA	27/04/202	01/06/202	13/06/202	21/06/202	Plan	28/06/20	NA	07/07/2023	NA	13/07/202	18/07/2023
							Actual								Actual						
Procure Identity card materials and other identification items	LASU-ACEITSE/GP/NS/010/023	10	$ 550.00	ST	NA	Post Review	Plan		NA	NA	18/04/202	17/05/202	29/07/202	10/08/202	Plan	14/08/20	NA	06/09/2023	NA	11/09/202	20/09/2023
							Actual								Actual						
	TOTAL		$ 344,658.21																		
TOTAL	Dollar Rate		$ 452.10																		
	TOTAL IN NAIRA:		₦ 155,819,976.74																		

PROCUREMENT PLAN – WORKS

Procurement Plan-Works

Date:																								
Applicable Period: YEAR 2023																								
Project ID:																								
Implementing Agency: Lagos State University									Draft Bid Documents, including specs and quantities, draft SPN	No-objection Dates are not needed														
		Basic Data									Spec Proc Notice Advert	Bidding Period		Bid Evaluation			Contract Finalization				Contract Implementation			
Description*	Package Number	Lot Number	Longterm or Bill of Quantities	Procurement Method	Estimated Amount in US $	Pre or Post Qualification	Prior or Post Review	Plan vs. Actual	Prep & Submission by Ex Agency	No-objection Date	On-line UNDB Gateway Not Prem	Bid Invitation Date	Bid Closing Opening	Submission Bid Eval Rpt	No-objection Date	Plan vs. Actual	Contract Amount in US$	Date Contract Award	Date Contract Advert	Date Contract Signature	Mobilization Advance Payment	Substantial Completion	Final Acceptance	Final Cost
Gross Duration of Proc Steps						If Prequalification add 7-12 wks		Plan	4 - 7 wks	1 - 1.5 wks	1.5 - 2 wks	1.5 - 2 wks	4 wk	12 wks	1.5 - 3 wks	Plan		1 wk		1.5-3 wks				
								Actual								Actual								
List of Contracts																								
Construct foundation, building to final level, design building main engineering drawing, Construct finishing, building to roofing level and roofing	[illegible]	N/A	BOQ	Selective Tendering	1,100,284.21	Post Qualification	Post Review	Plan	N/A			06 Dec 2022	21-Feb-2023	28-Feb-2023	N/A	Plan	1,100,284.21	23-Feb-2023		10 Mar 2023	17 Mar 2023	19 Oct 2023	25 Oct 2023	
								Actual								Actual								
								Plan								Plan								
								Actual								Actual								
								Plan								Plan								
								Actual								Actual								
								Plan								Plan								
								Actual								Actual								
								Plan								Plan								
								Actual								Actual								
								Plan								Plan								
								Actual								Actual								
Total Cost					1,810,284.21			Plan									1,810,284.21							
								Actual																
Fill over cells only!																								
NB: Submission of BER under NCB implies submission by the Evaluation Committee to Management for Approval, and not to the Bank																								

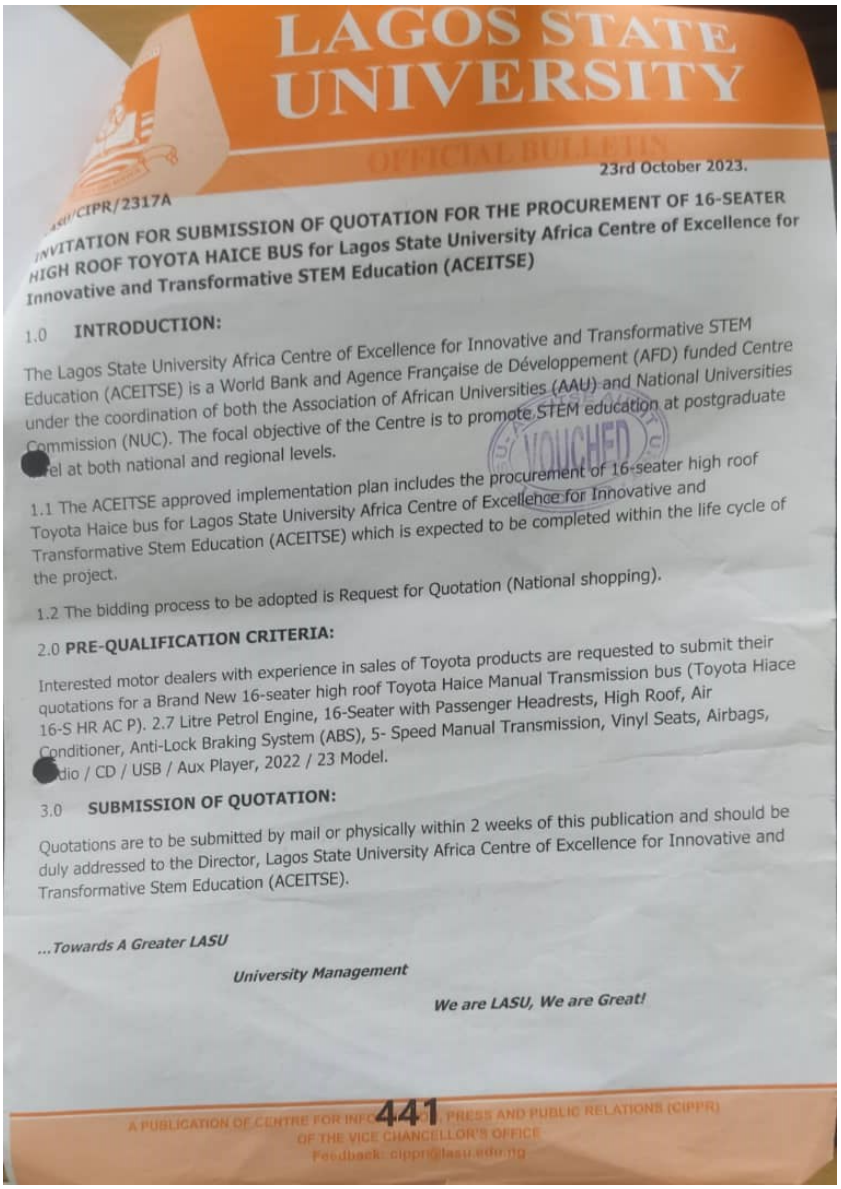
PROCUREMENT PLAN - SERVICES

COUNTRY: NIGERIA
PROJECT: AFRICA CENTRE OF EXCELLENCE FOR INNOVATIVE AND TRANSFORMATIVE STEM EDUCATION (ACEITSE)
YEAR: 2023
CREDIT NO:
NAME OF INSTITUTION: LAGOS STATE UNIVERSITY, LAGOS, NIGERIA.
ADMINISTRATIVE EXPENSES

Description*	Package Number	Rate (483.27)	Final Cost US $ 000	Plan vs. Actual	Prepar &	No - ob	Request for proc	Con- firm	Re- ad- ti	Short- lis	No - ob	Plan vs. Actual	Consultant Invitatio n Date	Su bm issi	Su bm issi	No - ob	Op en ing	Pr ep ara	Ne got iatio	Plan vs. Actual	Draft Su bm issio	No- obj ecti	Contract Con trac t	Dat e Co	Co mm ent	Plan vs. Actual	Contract Implementation Mobilisati on Advance	Draft Report	Final Report	Final Cost US $ 000
Norm Duration of Proc Steps				Plan								Plan								Plan						Plan				
				Actual								Actual								Actual						Actual				
List of Contracts																														
Progress towards development Impact	LASU-ACEITSE/AEP/NM/002/023	452.1	$ 11,725.00	Plan	NA	NA	NA	NA	NA	NA	NA	Plan	28/03/2023	NA	NA	NA	NA	NA	NA	Plan	NA	NA	NA	NA	NA	Plan	NA	NA	NA	
				Actual								Actual								Actual						Actual				
Expenses for PhD Students	LASU-ACEITSE/AEP/NM/002/023	452.1	$ 35,988.00	Plan	NA	NA	NA	NA	NA	NA	NA	Plan	15/03/23	NA	NA	NA	NA	NA	NA	Plan	NA	NA	NA	NA	NA	Plan	NA	NA	NA	
				Actual								Actual								Actual						Actual				
Expenses for Masters Students	LASU-ACEITSE/AEP/NM/003/023	452.1	$ 60,418.00	Plan	NA	NA	NA	NA	NA	NA	NA	Plan	21/03/23	NA	NA	NA	NA	NA	NA	Plan	NA	NA	NA	NA	NA	Plan	NA	NA	NA	
				Actual								Actual								Actual						Actual				
Provision for Professional Short Courses	LASU-ACEITSE/AEP/NM/004/023	452.1	$ 42,950.00	Plan	NA	NA	NA	NA	NA	NA	NA	Plan	04/04/23	NA	NA	NA	NA	NA	NA	Plan	NA	NA	NA	NA	NA	Plan	NA	NA	NA	
				Actual								Actual								Actual						Actual				
Expenses for Programme Accreditation	LASU-ACEITSE/AEP/NM/005/023	452.1	$ 36,183.00	Plan	NA	NA	NA	NA	NA	NA	NA	Plan	17/03/23	NA	NA	NA	NA	NA	NA	Plan	NA	NA	NA	NA	NA	Plan	NA	NA	NA	
				Actual								Actual								Actual						Actual				
Provision for Research Publication	LASU-ACEITSE/AEP/NM/006/023	452.1	$ 199,036.00	Plan	NA	NA	NA	NA	NA	NA	NA	Plan	10/04/23	NA	NA	NA	NA	NA	NA	Plan	NA	NA	NA	NA	NA	Plan	NA	NA	NA	
				Actual								Actual								Actual						Actual				
Teaching and Research Infrastructure	LASU-ACEITSE/AEP/NM/007/023	452.1	$ 51,489.00	Plan	NA	NA	NA	NA	NA	NA	NA	Plan	10/04/23	NA	NA	NA	NA	NA	NA	Plan	NA	NA	NA	NA	NA	Plan	NA	NA	NA	
				Actual								Actual								Actual						Actual				
Expenses for External Revenue	LASU-ACEITSE/AEP/NM/008/023	452.1	$ 72,382.00	Plan	NA	NA	NA	NA	NA	NA	NA	Plan	27/04/23	NA	NA	NA	NA	NA	NA	Plan	NA	NA	NA	NA	NA	Plan	NA	NA	NA	
				Actual								Actual								Actual						Actual				
Internship	LASU-ACEITSE/AEP/NM/009/023	452.1	$ 10,000.00	Plan	NA	NA	NA	NA	NA	NA	NA	Plan	14/03/23	NA	NA	NA	NA	NA	NA	Plan	NA	NA	NA	NA	NA	Plan	NA	NA	NA	
				Actual								Actual								Actual						Actual				
Entrepreneurship	LASU-ACEITSE/AEP/NM/010/023	452.1	$ 5,000.00	Plan	NA	NA	NA	NA	NA	NA	NA	Plan	18/04/23	NA	NA	NA	NA	NA	NA	Plan	NA	NA	NA	NA	NA	Plan	NA	NA	NA	
				Actual								Actual								Actual						Actual				
Timely Fiduciary Reporting	LASU-ACEITSE/AEP/NM/011/023	452.1		Plan	NA	NA	NA	NA	NA	NA	NA	Plan	24/04/23	NA	NA	NA	NA	NA	NA	Plan	NA	NA	NA	NA	NA	Plan	NA	NA	NA	
				Actual								Actual								Actual						Actual				
Functioning Internal Audit Unit & Committee	LASU-ACEITSE/AEP/NM/012/023	452.1	$ 1,000.00	Plan	NA	NA	NA	NA	NA	NA	NA	Plan	15/03/23	NA	NA	NA	NA	NA	NA	Plan	NA	NA	NA	NA	NA	Plan	NA	NA	NA	
				Actual								Actual								Actual						Actual				
Financial Online Transparency	LASU-ACEITSE/AEP/NM/013/023	452.1	$ 100.00	Plan	NA	NA	NA	NA	NA	NA	NA	Plan	20/03/23	NA	NA	NA	NA	NA	NA	Plan	NA	NA	NA	NA	NA	Plan	NA	NA	NA	
				Actual								Actual								Actual						Actual				
Procurement Quality	LASU-ACEITSE/AEP/NM/014/023	452.1	$ 100.00	Plan	NA	NA	NA	NA	NA	NA	NA	Plan	23/03/23	NA	NA	NA	NA	NA	NA	Plan	NA	NA	NA	NA	NA	Plan	NA	NA	NA	
				Actual								Actual								Actual						Actual				
University-wide Regional Strategy	LASU-ACEITSE/AEP/NM/015/023	452.1	$ 75,000.00	Plan	NA	NA	NA	NA	NA	NA	NA	Plan	16/03/23	NA	NA	NA	NA	NA	NA	Plan	NA	NA	NA	NA	NA	Plan	NA	NA	NA	
				Actual								Actual								Actual						Actual				
Institutional Accreditation	LASU-ACEITSE/AEP/NM/016/023	452.1		Plan	NA	NA	NA	NA	NA	NA	NA	Plan	17/03/23	NA	NA	NA	NA	NA	NA	Plan	NA	NA	NA	NA	NA	Plan	NA	NA	NA	
				Actual								Actual								Actual						Actual				
PASET in Teaching and Research	LASU-ACEITSE/AEP/NM/017/023	452.1	$ 75,000.00	Plan	NA	NA	NA	NA	NA	NA	NA	Plan	21/03/23	NA	NA	NA	NA	NA	NA	Plan	NA	NA	NA	NA	NA	Plan	NA	NA	NA	
				Actual								Actual								Actual						Actual				
ICT services for innovation in Teaching and Research	LASU-ACEITSE/AEP/NM/018/023	452.1	$ 913,332.00	Plan	NA	NA	NA	NA	NA	NA	NA	Plan	09/03/23	NA	NA	NA	NA	NA	NA	Plan	NA	NA	NA	NA	NA	Plan	NA	NA	NA	
				Actual								Actual								Actual						Actual				
Other routine and Administrative Activities	LASU-ACEITSE/AEP/NM/019/023	452.1	$ 339,114.00	Plan	NA	NA	NA	NA	NA	NA	NA	Plan	16/03/23	NA	NA	NA	NA	NA	NA	Plan	NA	NA	NA	NA	NA	Plan	NA	NA	NA	
				Actual								Actual								Actual						Actual				
TOTAL			$ 1,908,817.00																											
DOLLAR RATE			$ 452.10																											
TOTAL IN NAIRA			₦ 862,976,165.70																											

APPENDIX VI

LAGOS STATE BULLETIN ADVERT FOR 18-SEATER HIACE BUS



LAGOS STATE UNIVERSITY

OFFICIAL BULLETIN

23rd October 2023.

/CIPR/2317A

INVITATION FOR SUBMISSION OF QUOTATION FOR THE PROCUREMENT OF 16-SEATER HIGH ROOF TOYOTA HAICE BUS for Lagos State University Africa Centre of Excellence for Innovative and Transformative STEM Education (ACEITSE)

1.0 **INTRODUCTION:**

The Lagos State University Africa Centre of Excellence for Innovative and Transformative STEM Education (ACEITSE) is a World Bank and Agence Française de Développement (AFD) funded Centre under the coordination of both the Association of African Universities (AAU) and National Universities Commission (NUC). The focal objective of the Centre is to promote STEM education at postgraduate level at both national and regional levels.

VOUCHED

1.1 The ACEITSE approved implementation plan includes the procurement of 16-seater high roof Toyota Haice bus for Lagos State University Africa Centre of Excellence for Innovative and Transformative Stem Education (ACEITSE) which is expected to be completed within the life cycle of the project.

1.2 The bidding process to be adopted is Request for Quotation (National shopping).

2.0 **PRE-QUALIFICATION CRITERIA:**

Interested motor dealers with experience in sales of Toyota products are requested to submit their quotations for a Brand New 16-seater high roof Toyota Haice Manual Transmission bus (Toyota Hiace 16-S HR AC P). 2.7 Litre Petrol Engine, 16-Seater with Passenger Headrests, High Roof, Air Conditioner, Anti-Lock Braking System (ABS), 5- Speed Manual Transmission, Vinyl Seats, Airbags, dio / CD / USB / Aux Player, 2022 / 23 Model.

3.0 **SUBMISSION OF QUOTATION:**

Quotations are to be submitted by mail or physically within 2 weeks of this publication and should be duly addressed to the Director, Lagos State University Africa Centre of Excellence for Innovative and Transformative Stem Education (ACEITSE).

...Towards A Greater LASU

University Management

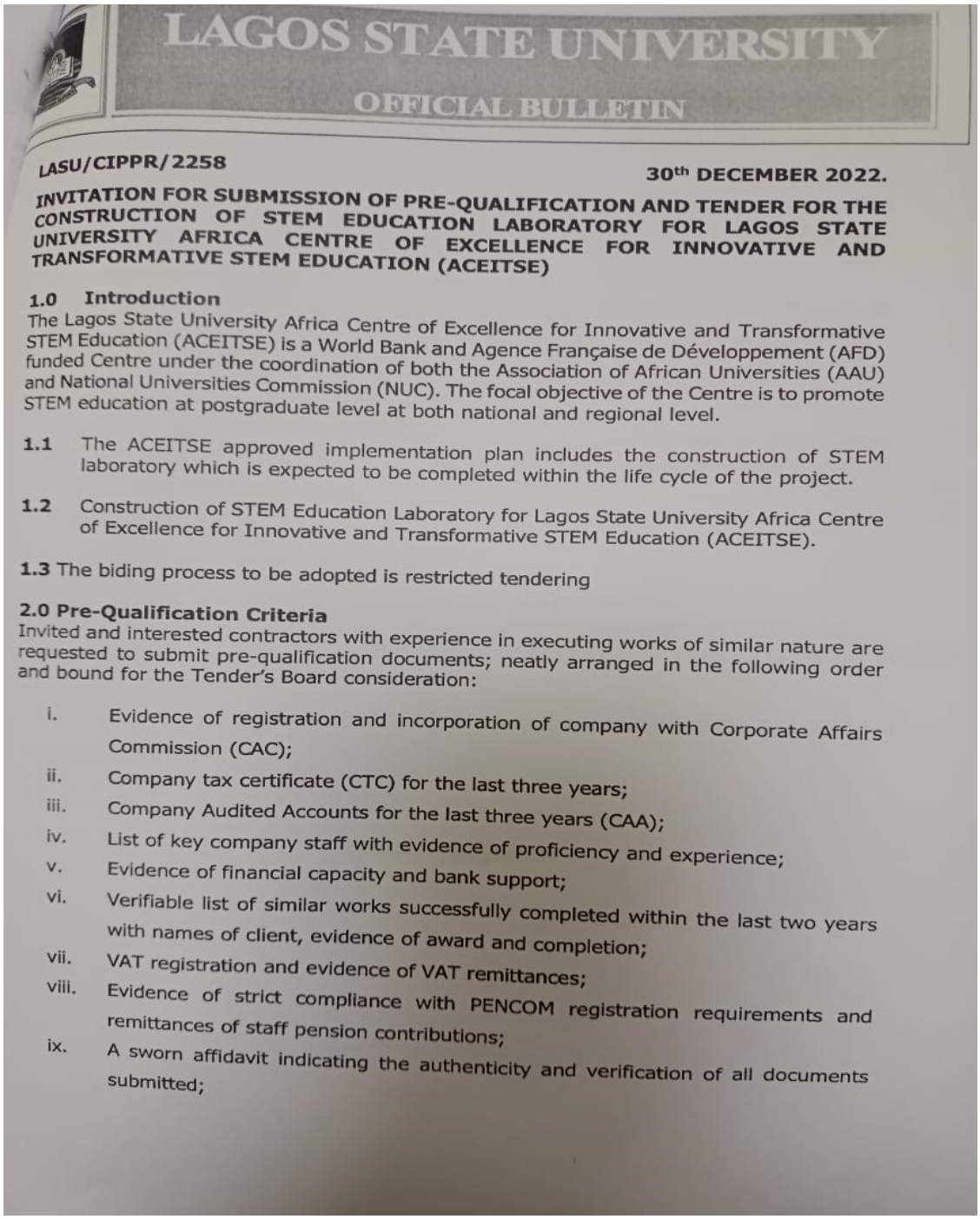
We are LASU, We are Great!

441

A PUBLICATION OF CENTRE FOR INFO PRESS AND PUBLIC RELATIONS (CIPPR)
OF THE VICE CHANCELLOR'S OFFICE
Feedback: cippr@lasu.edu.ng

APPENDIX VII

LAGOS STATE BULLETIN ADVERT FOR STEM EDUCATION LABORATORY



LAGOS STATE UNIVERSITY

OFFICIAL BULLETIN

LASU/CIPPR/2258 **30th DECEMBER 2022.**

INVITATION FOR SUBMISSION OF PRE-QUALIFICATION AND TENDER FOR THE CONSTRUCTION OF STEM EDUCATION LABORATORY FOR LAGOS STATE UNIVERSITY AFRICA CENTRE OF EXCELLENCE FOR INNOVATIVE AND TRANSFORMATIVE STEM EDUCATION (ACEITSE)

1.0 Introduction

The Lagos State University Africa Centre of Excellence for Innovative and Transformative STEM Education (ACEITSE) is a World Bank and Agence Française de Développement (AFD) funded Centre under the coordination of both the Association of African Universities (AAU) and National Universities Commission (NUC). The focal objective of the Centre is to promote STEM education at postgraduate level at both national and regional level.

1.1 The ACEITSE approved implementation plan includes the construction of STEM laboratory which is expected to be completed within the life cycle of the project.

1.2 Construction of STEM Education Laboratory for Lagos State University Africa Centre of Excellence for Innovative and Transformative STEM Education (ACEITSE).

1.3 The biding process to be adopted is restricted tendering

2.0 Pre-Qualification Criteria

Invited and interested contractors with experience in executing works of similar nature are requested to submit pre-qualification documents; neatly arranged in the following order and bound for the Tender's Board consideration:

i. Evidence of registration and incorporation of company with Corporate Affairs Commission (CAC);
ii. Company tax certificate (CTC) for the last three years;
iii. Company Audited Accounts for the last three years (CAA);
iv. List of key company staff with evidence of proficiency and experience;
v. Evidence of financial capacity and bank support;
vi. Verifiable list of similar works successfully completed within the last two years with names of client, evidence of award and completion;
vii. VAT registration and evidence of VAT remittances;
viii. Evidence of strict compliance with PENCOM registration requirements and remittances of staff pension contributions;
ix. A sworn affidavit indicating the authenticity and verification of all documents submitted;

x. A sworn affidavit indicating that none of the Directors of the company has been convicted for any criminal offence either at home or abroad; and

xi. A sworn affidavit confirming that no officer of the Centre or the University is a former or present Director;

xii. Preparedness to comply with World Bank's ESMP for building construction and the safety measure. The ESMP would be provided as part of the bidding document.

xiii. Evidence of Occupational Health Safety, Social and Environmental Compliance in past projects.

3.0 Collection of Tender Documents

Prospective contractors are to collect the bidding document from the Centre's Procurement Unit upon payment of a non-refundable tender fee of Fifty thousand Naira (N50,000) payable to ACEITSE's Account, details below:
Bank: Zenith Bank
Account Name: LASU ACEITSE IGR NAIRA ACCOUNT
Account Number; 1016609056

4.0 Submission of Technical and Financial Bid documents

Duly completed Technical and Financial Bid documents must be submitted to the office of the Director at the Centre's Building in a properly sealed envelope within six (6) weeks of this publication.

4.1 Shortlisted bidders shall be notified and invited to the opening of the Technical and Financial bid.

...Towards a Greater LASU

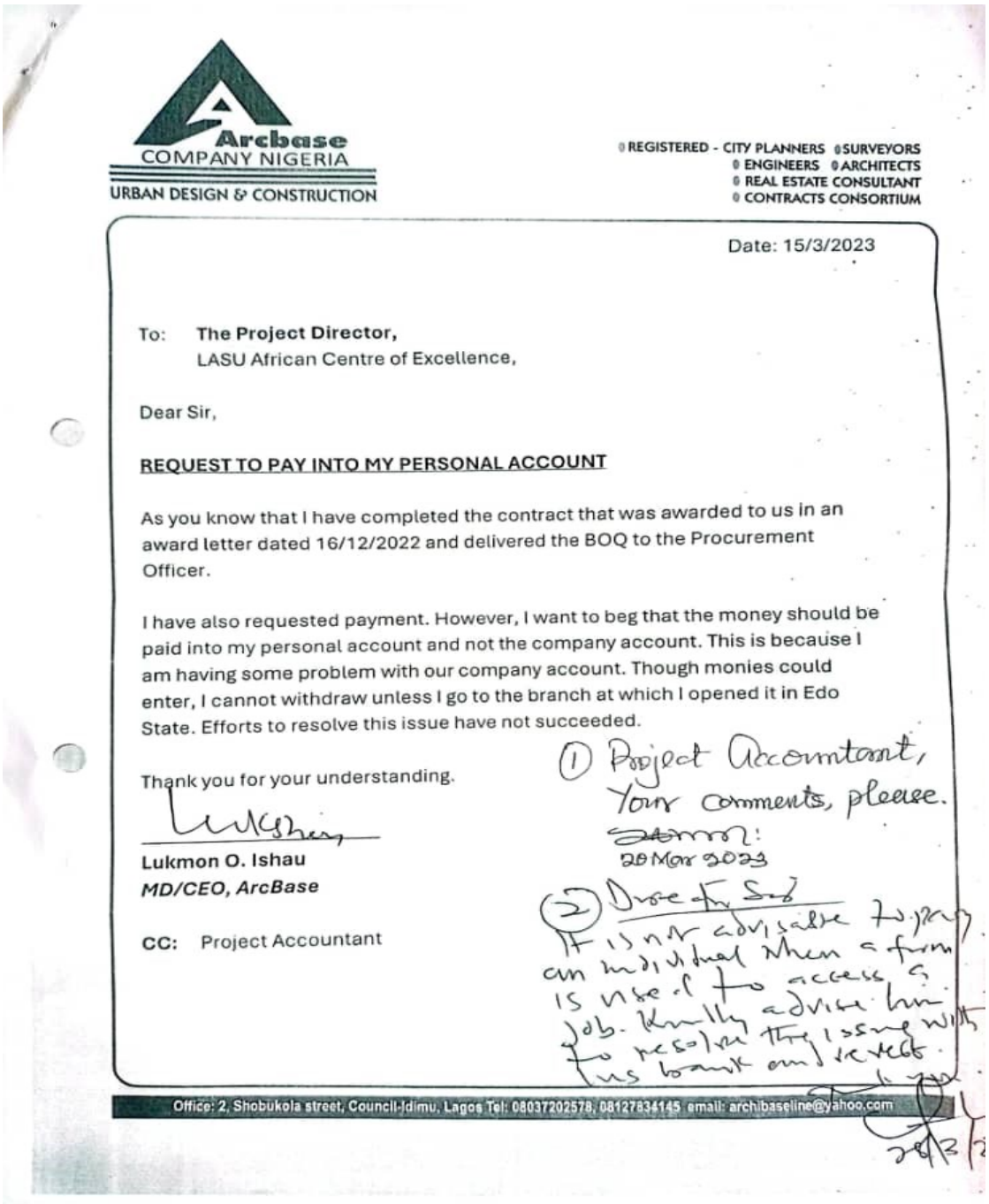
University Management

We are LASU, we are great!

APPENDIX VIII

ARCBASE COMPANY NIGERIA

(SURPOSED QUANTITY SURVEYORS)



Arcbase
COMPANY NIGERIA
URBAN DESIGN & CONSTRUCTION

REGISTERED - CITY PLANNERS SURVEYORS
ENGINEERS ARCHITECTS
REAL ESTATE CONSULTANT
CONTRACTS CONSORTIUM

Date: 15/3/2023

To: **The Project Director,**
LASU African Centre of Excellence,

Dear Sir,

REQUEST TO PAY INTO MY PERSONAL ACCOUNT

As you know that I have completed the contract that was awarded to us in an award letter dated 16/12/2022 and delivered the BOQ to the Procurement Officer.

I have also requested payment. However, I want to beg that the money should be paid into my personal account and not the company account. This is because I am having some problem with our company account. Though monies could enter, I cannot withdraw unless I go to the branch at which I opened it in Edo State. Efforts to resolve this issue have not succeeded.

Thank you for your understanding.

Lukmon O. Ishau
MD/CEO, ArcBase

CC: Project Accountant

(1) Project Accountant, Your comments, please.
28 Mar 2023

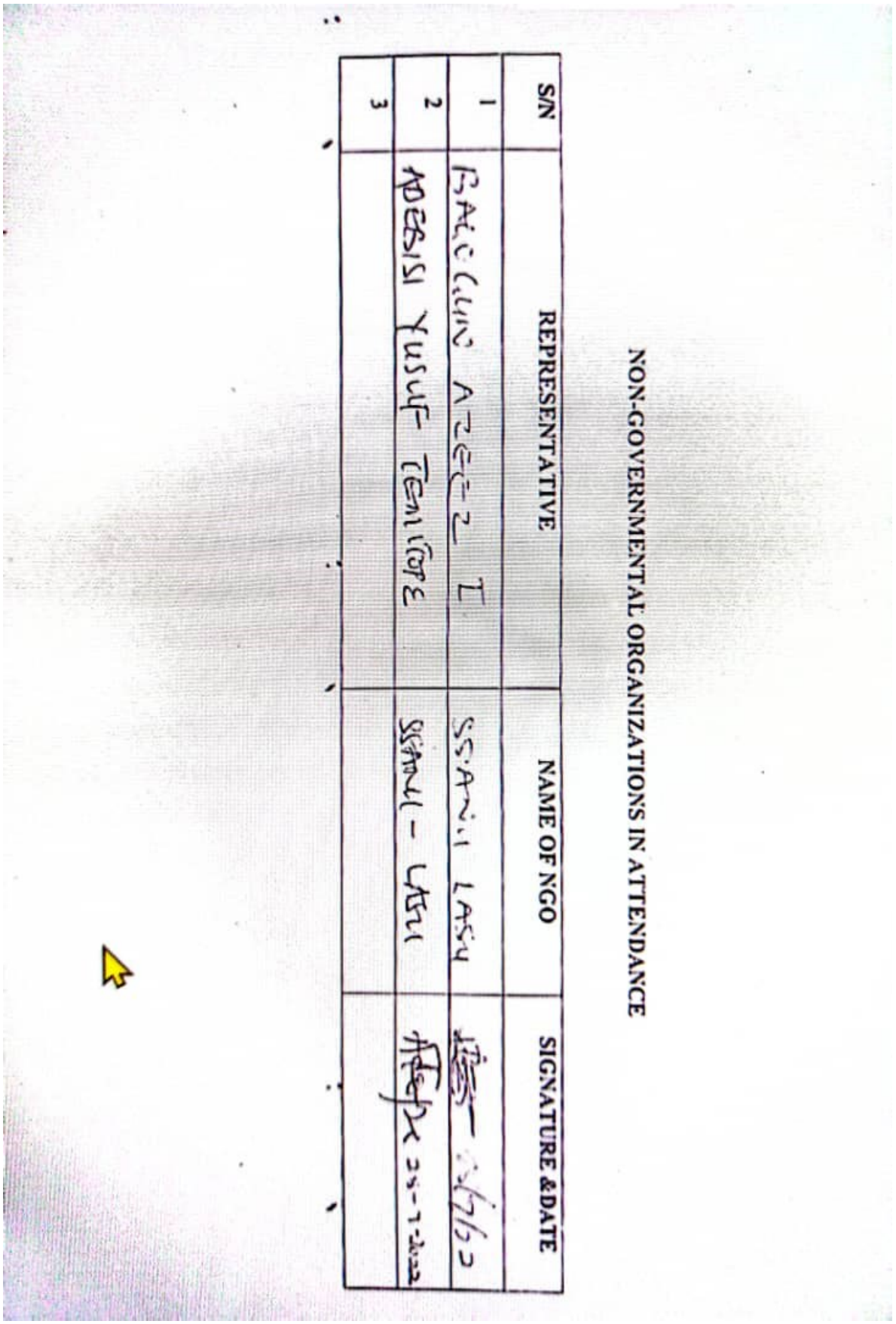
(2) Dear Sir
It is not advisable to pay an individual when a firm is use of to access a job. Kindly advise him to resolve the issue with his bank and revert to you

28/3/23

Office: 2, Shobukola street, Council-Idimu, Lagos Tel: 08037202578, 08127834145 email: archibaseline@yahoo.com

APPENDIX VIV

INDEPENDENT OBSERVERS WITH INCORRECT DATES



NON-GOVERNMENTAL ORGANIZATIONS IN ATTENDANCE

S/N	REPRESENTATIVE	NAME OF NGO	SIGNATURE &DATE
1	BASIC CLUB AZEEZ T	SSANU LASU	
2	ADESIJI YUSUF TEMITOPE	SSANU - LASU	
3			

APPENDIX VV

PICTURES


ACEITS









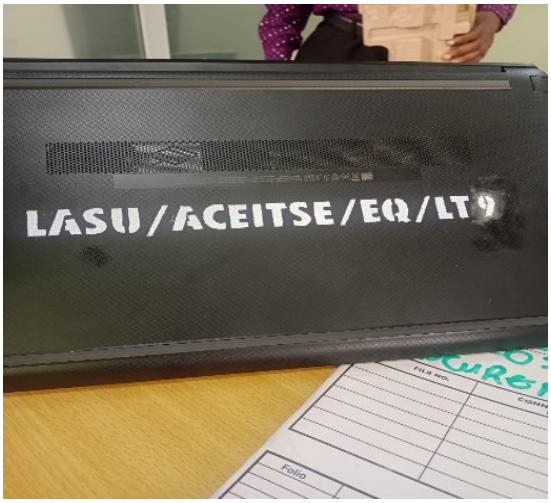



TOYOTA
HIACE








LASU/ACEITSE/EQ/LT




PROPOSED S.T.E.M LABORATORY
THE WORLD BANK (WORLD BANK GROUP)
ARCBASE INTEGRATED SERVICES LTD
DIM TAUREN NIGERIA LTD.
ARCBASE INTEGRATED SERVICES LTD.
NEWFORM CONSULT LTD
SITE SAFETY
Warning!





APPENDIX VIII
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;