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WB



NUC

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

**FINAL PROCUREMENT
AUDIT REPORT**



**CENTRE OF EXCELLENCE FOR GENOMICS
OF INFECTIOUS DISEASES
(ACEGID)**

REDEEMERS UNIVERSITY, EDE, OSUN STATE

SUBMITTED BY

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**ABBREVIATIONS AND ACRONYMS**

ACE	Africa Centre of Excellence.
ACE - IMPACT	Africa Centre of Excellence for Development Impact.
ACEGID	Africa Centre of Excellence for Genomics of Infectious Diseases.
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.
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.
RUN	Redeemers University.
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 Genomics of Infectious Diseases (ACEGID), Redeemers University, Ede, Osun State, Nigeria. 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 Contract files where available 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'. It would be pointed out that the ACEGID stated in its Tender's Manual as noted below that, "Provisions has also been made in the manual to comply with provisions of the Act (Public Procurement Act, 2007) where the Federal Government or other organizations/agencies provide funding for any project in the University". That notwithstanding, the report considered the level of compliances to the Bank's procurement principles.

1.4 General Procurement

Africa Centre of Excellence for Genomics of Infectious Diseases (ACEGID) kept no specific contract file. The consultant was presented with general files containing procured items from where contracts of goods, works and services were extracted as shown on Appendix 1 (list of procured items). The total number of procured items was one hundred and forty-four (144).

The total amount captured from the files was N518,439,149.49 for the 144 items and USD1,302,431.36 for thirty-four (34) items. The procurement of the items with American dollar values were made on-line and not much information about the transaction processes were made available.

The following payments were made as refunds, but the details of the refunds were not made available to the team. They include:

1. Settlement of loans -Audacious Projects/ACB/REDEEMERS UNIVERSITY, ACEGID AUDACIOUS SENTINEL PROJECT ACCOUNT – N41,895,000.00.
2. ACEGID settlement of loans – H3 Africa Project/ACB/REDEEMERS UNIVERSITY H3 AFRICA PROJECT – N482,897,572.50.
3. ACEGID settlement of loans – EIDO32 Project/ACB/REDEEMERS UNIVERSITY ACEGID EID 032 PROJECT – N210,207,427.50.



1.4.1 University's Procurement Thresholds

The University in its Tender's Manual stated the following approvals authorities for contracts of goods and services:

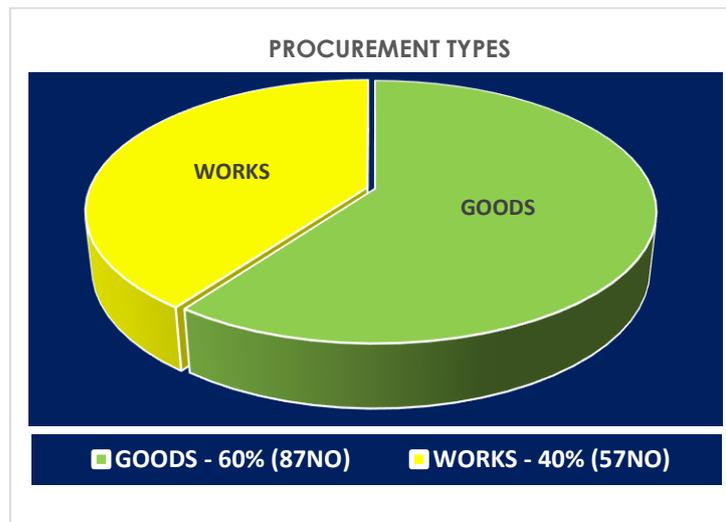
- (1) University's Tenders Board – in excess of N20 million.
- (2) Bulk Purchase Committee – bulk purchases N3million to N10 million purchased directly from the wholesaler of manufacturer's representative.
- (3) The minor works committee - values N3 million to N15 million. It shall also be responsible for awards of contracts of services below N3 million.
- (4) Procurement Officer - responsible for goods and services valued up to N3 million.

1.4.1 Procurement Methods

The dominant procurement methods were Direct Contracts (DC) representing 100% of the procured goods and works. As shown in Appendix 1 and figure 2. The reviewed procurement method has a total amount of N240,317,657.11.

1.4.2 Procurement Types

The procurement contract types were of eighty-seven (87) goods items representing sixty percent (60%) of procured contracts, and fifty-seven (57) works contracts representing forty percent (40%) of the items procured, as shown on figure 1. The values of the procurement type of goods and works are N174,542,778.66 and N65,774,878.45 respectively; figure

Figure 1

1.4.3 Sample Size

The audit sample size was determined by observed trends regarding the procured contracts based on the peculiarities of procurement at ACEGID. The procurement at the Centre followed the same pattern, revolving around shopping (even where only one quotation was seen to have been obtained) and Direct Contract (even when there are many sources to procure the goods or works).

Some procurements were observed to have remarkable features that demand that they be reviewed. Based on volume of the procurement and the level of similarities in the procurement processes, a total of twenty-four (24) items were selected for review. This represents seventeen percent (17%) of the items procured. These items were made up of fourteen (14) goods representing fifty-eight (58%) of the review samples and ten (10) items of work representing forty-two (42%) reviewed procurements.

The total value of the contracts was N518,439,149.49. The sample value was N133,173,984.00. being twenty-seven percent (27%) of the total contracts as shown in figure 4 below.



Figure 2

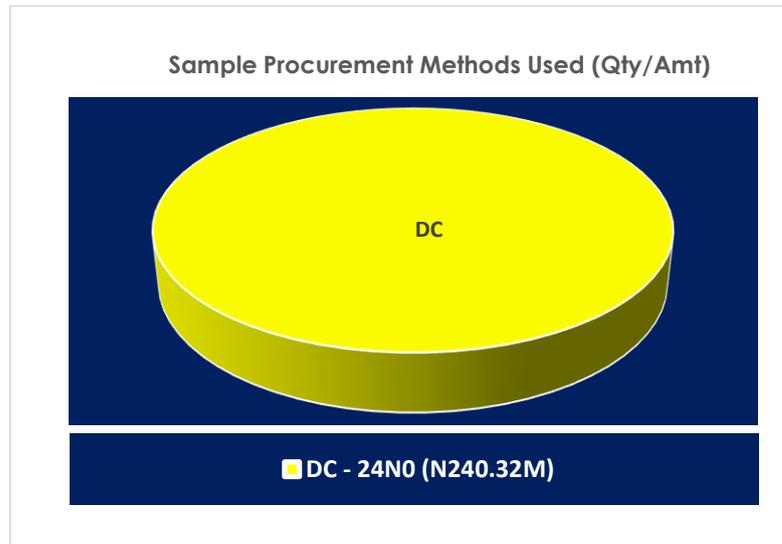


Figure 3

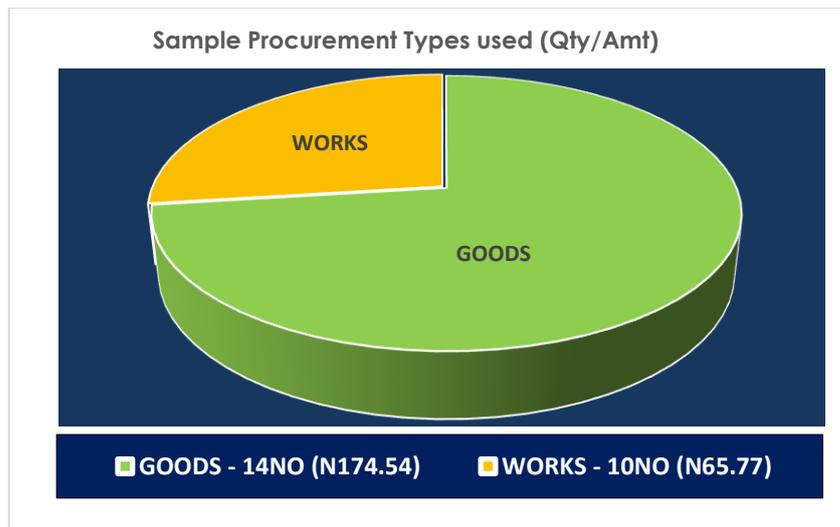
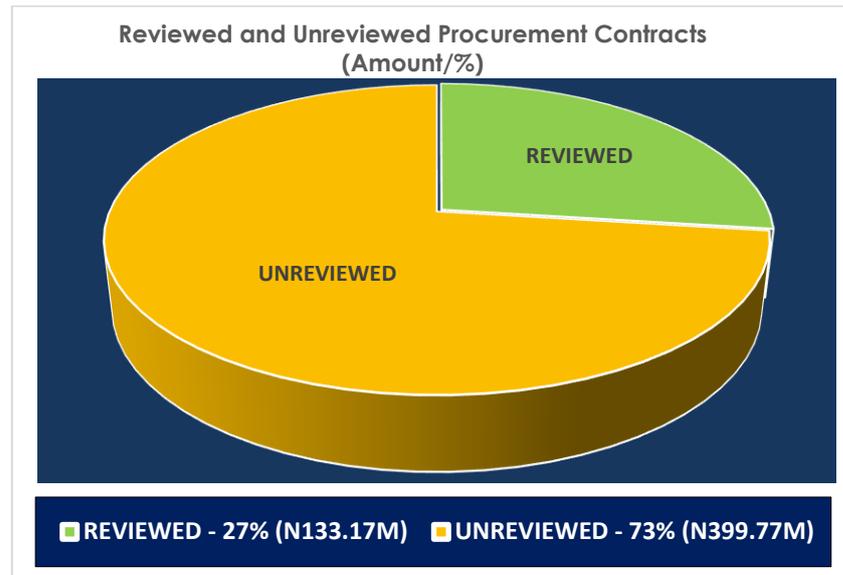


Figure 4



1.5 Findings

1. The University Tender's Manual (UTM) stated on the preface that provision has been made in the manual to comply with the provisions of the Public Procurement Act (PPA) of 2007, where the Federal Government or other organizations/agencies provide funding for any project in the university.
2. ACEGID generally used the University Tender's Manual (UTM) in its procurement processes. The Centre did not use the PPA 2007 as amended.
3. Some items procured were not specifically stated in the procurement plans. Most of the items procured are fragments of the provisions in the procurement plan.
4. There was no evidence that the vendors were subjected to due diligence in terms of complying with the basic requirements for awards of contracts like withholding tax (WHT), PENCOM, ITF, NSITF and BPP-IRR.



5. Generally, there were little or no competitiveness in the procurements at ACEGID. The only quotations sighted were those of the vendors that the awards were made to. The main reason for this was attributed to the practice of patronizing those vendors that the university has successfully worked with in the past. Incidentally, this is allowed in the UTM.
6. The UTM allows the Procurement Officer to be responsible for direct purchase of goods and services valued up to N3 million; stating that the Minor Works Committee (MWC) should be responsible for works and services with values above N3 Million but not exceeding N15 million.
7. These thresholds as stated above were not followed by the Center in some of its procurement processes, especially with foreign procurement. The Centre leader and the Procurement officer were observed to have on their own approved contracts in excess of their approval limits without sighted inputs from the University's Tender's Board (UTB), the MWC or the Bulk Purchase Committee (BPC).
8. A good number of payments were termed "Refunds" to a staff. Even where a vendor has completed work and furnished details of payment, the staff was paid much later than the date the vendor completed the contract and submitted payment details. How the vendor get paid was not sighted.
9. One procurement was approved without any form of due process. The Centre leader approved that the contract for the ELECTRICAL INSTALLATION, ACCESSORIES, CABLES FOR ACEGID BUILDING be awarded to the contractor at the sum of N5,043,566.32. He then claimed responsibility for the outcome in terms of performance. He did not consider the effect of this abuse of process with regards to the other procurement guiding principles. Appendix 6.



10. The process of procurement of building materials for the ACEGID building suggests that the work is being done on direct labour or on labour only basis. This is because, on most occasions, materials were purchased through the usual cash advances made in favour of the procurement officer who then pays the contractors through her personal account. Two of such examples were the CASH ADVANCE of N4,409,000.00 FOR PURCHASE OF CARPENTARY MATERIALS & WORKMANSHIP ON ACEGID BUILDING and CASH ADVANCE of N4,831,000.00 FOR PROCUREMENT OF PAINT FOR ACEGID BUILDING. On both occasions, the contractors submitted invoice and payment details at completion of work, but the cash advances go to the procurement officer much later than the date of invoice. **Items 21 and 22 of jottings**

11. These cash advances with which vendors are paid by the Centre staff was said to be a means of retaining WHT which should have been paid to the FGN. The Centre stated that this practice improves the ACEGID cash flow which is used to execute other Centre's projects.

12. There are incidences of the Contractor preparing schedules or Bill of Quantities with which he was awarded the contract. It allowed the contractor to include items of contingency in the schedule or BOQ that are paid to him at the presentation of request for payment without any evidence or approval to spend the contingency amount. This is an evidence of poor coordination and lack of personnel in the procurement department of the Centre. Example is the allowance of 30m² as contingency item in the contract for FLOOR TILE POLISH FOR ACEGID BUILDING.

13. There are practices that suggest that there are limited competition and benefits for value for money (VFM), from procurements by the Centre. Contract of N4,000,000.00 for (THE FABRICATION AND INSTALLATION OF CLADDING RAILS AT THE GENERATOR HOUSE) was



awarded to a contractor without any competitor (which was the trend observed at the Centre). The procurement officer stated that they did that because they know the contractor as diligent and as such, there was no need to invite other vendors to compete with him. (for instance, a quick check of the rates revealed that they were very high on item like long span aluminum roofing sheet, which was quoted as N7,150.00 per meter run in October 2021.

14. The contract of N8,385,658.00 for the coverage of wooden roof at the ACEGID building was recommended for award to contractor on September 26, 2019 by the Centre Procurement Officer. The recommendation was for 100% advance payment probably because that was what the company demanded. Evidence of Advance Payment Bond was not sighted but the contractor was paid based on the total contract sum as per the authorization from the Center Director dated September 30, 2019. There was no evidence of other quotations on this contract and the process of award was between the procurement officer and the Centre Director without consideration of thresholds as stated in the UTM. There was no evidence of review of rates and quantities that were used.
15. In most case, evidence of invitations and solicitation for quotations were not sighted, because they were not used.
16. Apart from Purchase Order (PO) awards, agreements were not seen to have been executed for the contracts awarded.
17. Withholding Taxes (WHT) and Value Added Taxes (VAT) were not deducted or evidently remitted to the relevant tax authorities; especially with the contracts that were done by contractors but were paid by Centre staff who had collected cash advances to effect the payments.
18. Guidelines were not followed. Even the UTM provisions were neglected in most cases.



19. The amount earned by the Centre as at the date of audit was not made available to the team.
20. There is poor documentation and filing of procurement materials.
21. *About fifty-four (54) procurement activities were carried out by the Centre from inception of the ACE-Impact project 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).*
22. *The data collected from the Centre, shows that the total value of the fifty-four (54) contract awards was N736,721,926.93. The gross value of the reviewed contracts was about N336,953,451.95 as at April 30, 2023. Sixteen (16) contracts were selected for review. (Appendix 2). They comprised fifteen (15) goods, and one (1) work.*

1.6. 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	Substantial	Satisfactory
2	50 – 74.99	Moderate	Need Improvement
3	0 – 49.99	Low	Unsatisfactory

1.7 Audit Opinion

The reviews considered the observed procurement processes and the use of the university procurement policy and determined that the Centre has an average score of **59%**. The procurement processes activities of ACEGID, Redeemer's University **NEEDS IMPROVEMENT**. The opinion is also based on determination and rating of activities as shown in table 5 below:



Table 5

S/NO	ACTIVITY	BASIS	COMPLIANT RATE
1	Preparation of Procurement Plan	Based on WB Guideline	Good
2	Advertisements	Based on Institutional guideline and the PPA requirements	Poor
3	Procurement Method	Based on Institutional guideline and the PPA requirements.	Moderate
4	Bidding Processes	Based on Institutional guideline and the PPA requirements.	Poor
5	Bid Evaluation & Reporting	Adherence to criteria	Poor
6	Contract Award	Meeting awards requirements	Moderate
7	Documentations	Quality, filing, ease of retrieval and assessment	Poor
8	Competition and Equal opportunity	Based on WB Guideline	Poor
9	Value for money (VFM)	Based on the PPA 2007 and WB requirements	Moderate
10	Transparency	Based on WB Guideline	Moderate
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

- (i) ACEGID should endeavour to strictly follow the UTM or the PPA 2007.
- (ii) There are thresholds and approval authorities for each category. ACEGID should ensure that approvals are made by the appropriate authorities.
- (iii) Allowing WHT to be deducted from operations of legal entities that are doing businesses in Nigeria is an obligation to the FGN that must be fulfilled.
- (iv) Use of cash advances made to Centre staff that allow payment to be made to vendors from staff's account should be stopped. It can easily corrupt the system.
- (v) The Centre should ensure that there is competition, transparency, VFM and economic consideration in all procurement processes at the Centre.
- (vi) The ACEGID is not a private business entity. It is being financed with loans that the FGN took from the WB. It is an abuse of due diligence and procurement processes for a staff to approve an award of contract (that is apparently not within his/her capacity) with the only consideration being that the firm does business all over the continent and that he/she takes responsibility for performance.
- (vii) Regardless of the provisions in the UTM, the Centre should reduce the issue of patronage based on long relationship with vendors. The practice is a vehicle for corrupt practices that defeats the aims and gains expected from due process in procurement practices.
- (viii) The procurement department is not well staffed. The Centre should be advised to improve on that.
- (ix) ACEGID should always make available information as requested for activities such as audits.



- (x) A vendor should not be allowed to prepare quotation with which award is made, especially were the vendor is the only bidder.

- (xi) Continuous Procurement training for staff of the Centre will improve the qualities of deliveries at every stage of the procurement process. 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 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.

2.1.1 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.

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

2.12.1 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.

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

2.1.2.3 Specifically, the ACE-Impact is intended to achieve the following:

1. 'Meet labour market requirement to improve economic growth, skill development and poverty reduction'.



2. The project is based on performance and invest in universities that have capacity 'to increase knowledge and technology absorption and build knowledge-based competitive advantages' and 'herald in a new wave and modality of support to African higher education'.

3. To help participating African universities to (a) pattern of specialization. (b) 'link education and research with regions development needs (c) meet international quality standards (d) use results-based financing (e) enable dynamism in African universities and help them become more 'independent financially, managerially and administratively.

2.2. AFRICA CENTRE OF EXCELLENCE FOR GENOMICS OF INFECTIOUS DISEASES, REDEEMERS UNIVERSITY, EDE.

Redeemers University, Ede is a Private University owned by the Redeemed Christian Church of God. It is one of the 17 Nigerian Universities that are benefitting from the ACE-Impact project.

ACEGID aims to establish the African Center of Excellence for Genomics of Infectious Diseases (ACEGID) at Redeemer's University in partnership with academic, clinical and research Institutions in Nigeria, Sierra Leone and Senegal.

ACEGID two broad areas of objective are in:

A. Education Objectives: -

(i) To develop African research capacity in genomics by building a critical mass of well-trained scientists.

(ii) To empower African researchers to optimally utilize genomics Knowledge and tools towards control and elimination of infectious diseases.

(iii) To create a genomics curriculum to support and promote cutting edge genomics-based research for health advancement.



(iv) Engage communities in prevention efforts, public health sponsored activities and education.

B. Research Objectives

(i) Use field deployed and state-of-the-art genomic technology to identify pathogens driving febrile illness.

(ii) Create a foundation for Africa scientists to carry out tractable and important genetic research projects entirely in the country.

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 ACEGID, Redeemers University, Ede, Osun State, Nigeria.

2.8 OBJECTIVES OF THE ACE-IMPACT PROJECT PROCUREMENT PROCESS AUDIT

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

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

2.9 METHODOLOGY

1. The methodology adopted for this assignment is generally concerned with investigations, inquiry, assertions, reasoning and research. The approach is objective, verifiable, and quantifiable. Interactions and interviews were held with officers of ACEGID that were involved in the various stages of the procurement process/activities. The opinions and clarifications from the ACEGID 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. Visits to selected project site was undertaken to determine the quality of materials and labour deployed to the work by the contractor. It also helps to determine the level of supervision from the ACEGID 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 ACEGID
 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 ACEGID 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 ACEGID, Redeemers University during the field works were:
 1. Deputy Centre Leader
 2. Procurement Officer
 3. Accountant



SECTION 3 – SCOPE AND REVIEW SAMPLES

3.1 AUDIT SCOPE

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

1. Whether the procurement statements from the ACEGID 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 ACEGID.
- 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

The list of the procured contract was drawn with a total of one hundred and forty-four (144) procurement, sourced and recorded from the information made available to the team.

Twenty-four (24) of the procured contracts were selected for review. The selection for review was seventeen percent (17%) of the contracts procured; and about 46% of the value of the total procurement. This selection of 17% was based on the observation that more than 85% of the procurements follow the same process and pattern.



Table 6– ANALYSIS OF SAMPLED/AWARDED/REVIEWED CONTRACTS

S/NO	DESCRIPTION	NO OF PROJECTS COMPLETED	NO OF PROJECTS ON-GOING	TOTAL
1	Inception to April. 2023	144	0	144
	TOTAL	144	0	144

Table 7 – ANALYSIS IN PERCENTAGE OF SAMPLED/REVIEWED CONTRACTS

S/NO	DESCRIPTION	PERCENTAGE
1	Completed (144No)	100%
2	Uncompleted (0No)	07%
	TOTAL	100%

Table 8 – ANALYSIS IN VALUE OF SAMPLED/REVIEWED CONTRACTS

S/NO	DESCRIPTION	VALUE (N)	TOTAL (%)
1	Completed (144No)	518,439,149.49	100
2	Uncompleted (4No)	0.00	0
3	TOTAL	518,439,149.49	100

The dollar component was not included in the review because the information for their reviews were not substantial.



SECTION 4 – SPECIFIC CONTRACTS/PROJECTS DETAILS



4.1 LACTOCRETE COVERING OF DOWNSTAIRS FLOOR IN ACEGID BUILDING, REDEEMER'S UNIVERSITY, EDE

4.1.1 Introduction

This was payment of N12,448,701.56 (twelve million, four hundred and forty-eight thousand seven hundred and one naira fifty-six kobo only) to **CONCRETE LOGISTICS LTD** for lactocrete covering of downstairs floors in ACEGID building. It was procured on July 14, 2021

4.1.2 Annual Procurement Plan

The activity was in the procurement plan.

4.1.3 Documentation

Documentation of this activity by the Centre was poor as no evidence of compliance with statutory requirements for such award neither was there competition.

4.1.4 General Observation

1. There was no evidence of competition in the procurement as the contractor seemed to have been recommended based on his old relationship with the Centre and the University.
2. No evidence of due diligence being carried out on the contractor nor was there compliance with statutory technical requirements.

4.1.5 Recommendation

The centre should ensure that competition exists in procurement processes which enhances value for money by allowing more contractors to partake in bidding processes by soliciting for quotations through advertisement.

Procurement unit should also be mindful of various thresholds/approval limits.



Contractors should be subjected to all statutory technical requirements.

4.1.6 Conclusion

The centre is encouraged to adhere strictly to the rules and regulations guiding the public procurement management.



4.2 WATERPROOFING OF ROOF MEMBRANE AT ACEGID LABORATORY BUILDING, REDEEMER'S UNIVERSITY, EDE.

4.2.1 Introduction

This was payment of N12,005,637.50 (Twelve million, five thousand six hundred and thirty-seven-naira fifty kobo only) (including VAT, WHT) to **CONCRETE LOGISTICS LTD** for waterproofing of roof membrane at ACEGID laboratory building, REDEEMER'S University, Ede. It was procured on July 15, 2021.

4.2.2 Annual Procurement Plan

The project was in the Centres procurement plan.

4.2.3 Documentation

Documentation of this activity by the centre was poor as there was no evidence of competition by comparing quotations from bidders, neither was there evidence of compliance with statutory requirements in a project of this magnitude.

4.2.4 General Observation

There was no competition in the procurement process as there was no evidence of other bidders participating in the process.

The contractor appeared to have been selected based on his relationship with the centre.

There was no evidence of compliance with the statutory requirements of projects of this nature.

4.2.5 Recommendation

The Centre should place advertisements and invite at least three bidders for improved competition and value for money.

Efforts should also be made to ensure that all statutory requirements are met by any contractor before award of contract to such vendor.



4.2.6 Conclusion

The centre is encouraged to abide by the above recommendations and adhere strictly to the rules of and regulations guiding the public procurement management.



4.3 ELECTRICAL INSTALLATION OF ACCESSORIES AND CABLES AT ACEGID BUILDING, REDEEMER'S UNIVERSITY, EDE.

4.3.1 Introduction

This was payment of N5,043,566.32 (Five million, forty-three thousand five hundred and sixty-six naira, thirty- two kobo only) (including VAT, WHT) to **AFRISEC DISTRIBUTION & CONSULTING LTD** for electrical installation of accessories and cables at ACEGID building, Redeemer's University, Ede. It was WORKS contract procured through Direct Contract (DC). Award letter was not sighted, only a notice to the Procurement Officer from the Centre Leader on November 15, 2022 to this effect rather vouching for the contractor's performance.

4.3.2 Annual Procurement Plan

The procurement was in the procurement plan of the centre.

4.3.3 Documentation

Documentation of this activity by the centre was poor as more contractors would have been allowed to participate in the bidding process.

4.3.4 General Observation

- i) There was no competition.
- ii) Due diligence was not conducted to establish compliances to basic requirements.

4.3.5 Recommendation

- i) Procurement unit to always ensure that more vendors are encouraged to bid for contracts that they are qualified to participate in.
- ii) The centre should always conduct due diligence on contractors to ensure compliance with all statutory technical requirements.



4.3.6 Conclusion

The centre is encouraged to abide by the above recommendations and adhere strictly to the rules and regulations guiding the public procurement process management.



4.4 COVERAGE OF WOODEN ROOF AT ACEGID BUILDING, REDEEMER'S UNIVERSITY, EDE.

4.4.1 Introduction

This was payment of N8,385,658.00 (Eight million, three hundred and eighty five thousand six hundred and fifty eight naira only) (including VAT, WHT) being 100% advance payment prior to contract award made to **ARMOSIL WEST AFRICA LTD** for the coverage of wooden roof at the ACEGID building, Redeemer's University, Ede. The contract was awarded on September 26, 2019 through mere recommendation.

4.4.2 Annual Procurement Plan

The activity was in the centre's procurement plan.

4.4.3 Documentation

Documentation of this activity by the Centre was very poor as the process of award was simply not competitive and there was no evidence of approval from the committee that has the responsibility to approve a contract of that value.

4.4.4 General Observation

- i) No evidence of competition in the process as only one contractor was invited and awarded the contract of this magnitude.
- ii) No evidence of due diligence nor compliance with all statutory technical requirements by the contractor.
- iii) Payment of 100% advance prior to contract execution was made to the contractor as directed by the Centre Leader on September 30, 2019. No form of security for the advance was sighted.



4.4.5 Recommendation

i) it would be advised that all such procurement should be subjected to competition.

ii) Visible due diligence should always be conducted on contractors to ensure they comply with all statutory technical requirements.

iv) Advance payment of 100% is for a works contract of this nature is not advised. It is against the PPA 2007 as amended and there is nowhere such high percentage of advance payment is stated in the university procurement manual.

4.4.6 Conclusion

The centre is encouraged to abide by the above recommendations to adhere strictly to the rules and regulations guiding the public procurement management.



4.5 FINISHES PACKAGE OF THE ACEGID BUILDING, REDEEMER'S UNIVERSITY, EDE

4.5.1 Introduction

This was payment of N13,930,092.92 (Thirteen million, nine hundred and thirty thousand, ninety-two-naira, ninety-two kobo only) (including VAT, WHT) to **SWB ENGINEERS** for the Finishes Package on ACEGID building, Redeemer's University, Ede. It was a WORKS contract awarded on June 3, 2019.

4.5.2 Annual Procurement Plan

The activity was in the procurement plan of the centre.

4.5.3 Documentation

Documentation of this activity by the Centre was very poor. The only document sighted was the approval of award. No other document to show to indicate that the procurement was competitive.

4.5.4 General Observation

- i) No evidence of competition as only one bidder was invited and awarded the contract to eventually
- ii) Due diligence was not carried out and no compliance with statutory technical requirements by the contractor.

4.5.5 Recommendation

All such procurement should be subjected to competition.

- ii) Contractors must be subjected to due diligence and to ensure that they comply with all statutory technical requirements.

4.5.6 Conclusion

The centre is encouraged to abide by the above recommendations and adhere strictly to the rules guiding the public procurement process.



4.6 ELECTRICAL MATERIALS FOR SOLAR PANEL INSTALLATION ON ACEGID BUILDING, REDEEMER'S UNIVERSITY, EDE.

4.6.1 Introduction

This was payment of N1,662,800.00 (One million, six hundred and sixty-two thousand, eight hundred naira only) (including VAT, WHT) for electrical materials for solar panel installation on ACEGID building, Redeemer's University, Ede. It was a GOODS contract awarded to **BONY BEST INTERNATIONAL VENTURES LTD** through DC on December 1, 2021 but payment was made to the Procurement Officer. How the supplier was eventually paid was not sighted.

4.6.2 Annual Procurement Plan

The activity was in the procurement plan for the centre.

4.6.3 Documentation

Documentation of this activity by the Centre was also poor as only one contractor was invited and awarded the contract.

4.6.4 General Observation

- i) No evidence of competition. As with most others, one contractor was invited and awarded the contract.
- ii) When there is no competition, value for money and economy are never guaranteed.
- iii) Receipt/invoice/way bill was received from the contractor on November 16, 2021 but payment was not made to the contractor but to the Procurement Officer on December 1, 2021, as "cash advance" who then disbursed to the contractor.

4.6.5 Recommendation

Though this falls within the range for DC, there should be evidence of prices checks before selection.



4.6.6 Conclusion

It would be advised that payment should be made directly to a contractor especially when payment details have been supplied before the date of the cash advance.



4.7 PROCUREMENT OF PAINT FOR ACEGID BUILDING, REDEEMER'S, UNIVERSITY, EDE.

4.7.1 Introduction

This was payment of N4,831,000.00 (Four million, eight hundred and thirty- one thousand naira only) (including VAT, WHT) direct to PROCUREMENT OFFICER for the procurement of paint for ACEGID building, Redeemer's University, Ede. It took place on November 18, 2021.

4.7.2 Annual Procurement Plan

The activity was in the procurement plan for the centre.

4.7.3 Documentation

Documentation for this procurement was poor. The only document sighted was the recommendation that the staff be paid to procure the material.

4.7.4 General Observation

- i) There was no competition and the value of the contract is beyond the Procurement Officer's threshold.
- ii) The document through which this contract was effected was an undated and unsigned quotation.

4.7.5 Recommendation

Evidence of other quotations should always be kept if this was competitive.

- ii) Contract documents must be dated, signed and the contents clear.

4.7.6 Conclusion

The Centre is encouraged to abide by the above recommendations and adhere strictly to the rules of and regulations guiding the public procurement process.



4.8 DELIVERY OF WOOD SPECIFIC ELASTOMETRIC MEMBRANE, WOOD APPLIED TRANSPARENT BINDER AND REINFORCEMENT MEMBRANE AT ACEGID, REDEEMERS UNIVERSITY, EDE.

4.8.1 Introduction

This was payment of N7,543,500.00 (Seven million, five hundred and forty-three thousand five hundred naira only) (including VAT, WHT) to **ARMOSIL MANUFACTURING LTD** for delivery of 83nos. wood specific elastometric membrane, 17nos. wood applied transparent binder, 8nos. reinforcement membrane at ACEGID, Redeemer's University, Ede. It was procured using DC on September 27, 2019.

4.8.2 Annual Procurement Plan

The activity was in the procurement plan for the centre.

4.8.3 Documentation

Documentation of this activity by the centre again was poor as only one contractor was invited and so no competition.

4.8.4 General Observation

- i) No evidence of competition.
- ii) No evidence of conduct of due diligence con the contractor.
- iii) Evidence of approval by the committee responsible for works of such threshold was not sighted.

4.8.5 Recommendation

- i) such contract deserves to be competitive, but it was not.
- ii) Contractors must be subjected to due diligence to ensure they

4.8.6 Conclusion

The Centre is encouraged to allow competition in the procurement activities of the Centre.



4.9 PROCUREMENT OF 180KVA MANTRAC CAT GENERATOR SET FOR ACEGID, REDEEMER'S UNIVERSITY, EDE.

4.9.1 Introduction

This was payment of N15,675,000.00 (Fifteen million, six hundred and seventy-five thousand naira only) (including VAT, WHT) to **KWE4 TRADING & MARKETING** for the procurement of 1no. 180kva Mantrac generating set. It was a GOODS contract procured on January 21, 2021.

4.9.2 Annual Procurement Plan

The activity was in the procurement plan for the centre.

4.9.3 Documentation

Documentation of this activity by the centre was not good as it did not reflect any evidence of competition.

4.9.4 General Observation

- i) There are original equipment manufacturers (OEM) and many of them would have been invited to submit quotation for the contract, based on the required specification, without stating make.
- ii) The contract was awarded without regard to procurement guidelines.

4.9.5 Recommendation

The Centre should keep in mind that the slightest competition brings better results and should always allow suppliers to compete for transparent and better procurement environment.

4.9.6 Conclusion

It is a learning process and the Centre is encouraged to adopt the procurement guideline approved for any form of procurement.



4.10 PROCUREMENT OF COMPUTER SYSTEMS FOR THE UNIVERSITY LIBRARY, REDEEMER'S UNIVERSITY, EDE.

4.10.1 Introduction

This was payment of N5,400,000.00 (Five million, four hundred thousand naira only) (including VAT, WHT) to **I.T. PLATINUM** for the procurement of computer systems for the university library. Invoice was submitted by the supplier on March 15, 2021 but payment was made to the Procurement Officer on March 17, 2021 as "refund". How the contractor was eventually paid is not known.

4.10.2 Annual Procurement Plan

The activity was in the procurement plan of the centre.

4.10.3 Documentation

Documentation of this activity by the Centre was poor as only one contractor was observed to have submitted quotation.

4.10.4 General Observation

- i) This a good case of not paying the necessary taxes despite doing business as a corporate entity. Moreover, this project is being financed partly by the Federal Government of Nigeria.

4.10.5 Recommendation

- i) Payment of such nature should be made directly to the supplier who is duty bound to pay taxes and other necessary levies and fees.

4.10.6 Conclusion

The Centre is advised to stop such transactions that is subject to abuse.

4.11 PROCUREMENT OF STANDARD Q COVID-19 AG KIT, COVID-19 GM/IGG PLUS DELIVERY

4.11.1 Introduction



The was payment of N26,825,000.00 (Twenty-six million, eight hundred and twenty-five thousand naira only) (including VAT, WHT) to **CODIX PHARMA LIMITED** for procurement of 80 packs of standard Q covid-19 AG kit (x 25 tests), 180 packs of covid-19 GM/IGG plus delivery to ACEGID, Redeemer's University, Ede. The payment was on September 13, 2021 and procured through Direct Sourcing (DC).

4.11.2 Annual Procurement Plan

The activity as in the procurement plan for the centre.

4.11.3 Documentation

One persistent problem with this procurement and such other is that the processes of initiating such contracts are not sighted except the quotation form the vendor and approval most times by the Centre Director.

4.11.4 General Observation

This nature of procurement occurs manly with imported goods.

4.11.5 Recommendation

The Centre is advised to ensure that records of the initiation of any procurement is kept. The purpose should also be stated to help comprehend the circumstances for taking certain actions.

4.11.6 Conclusion

Documentation is very important towards understanding the reasons for certain procurement decisions.

4.12 PROCUREMENT OF 8 PACKAGES 208KG (LABORATORY REAGENTS) FOR ACEGID, REDEEMER'S UNIVERSITY, EDE.

4.12.1 Introduction



This was payment of N3,786,000.00 (Three million, seven hundred and eighty-six thousand naira only) (including VAT, WHT) to **T C SAHARA** for the procurement of 8 packages 208kg (laboratory reagents). Payment for this was made on January 15, 2022.

4.12.2 Annual Procurement Plan

The activity, being laboratory consumables, was in the procurement plan for the centre.

4.12.3 Documentation

Documentation of the activity was the usual award without evidence of necessary authorization.

4.12.4 General Observation

There was no competition. Reagents could be sourced from so many vendors and it is expected that at least three (3) should be collected for evaluation.

4.12.5 Recommendation

This procurement deserves to have at least three quotations to compare it with. ACEGID is expected to do better in matters of such procurement types and methods

4.12.6 Conclusion

High degree of compliances is expected, even when using the University's Tenders Manual.

4.13 FABRICATION AND INSTALLATION OF CLADDING RAILS AT THE GENERATOR HOUSE, ACEGID, REDEEMER'S UNIVERSITY EDE.

4.13.1 Introduction



This procurement was not competitive and it still the issue of using trusted and tested contractor who has developed good relationship with the university over the years. It was awarded at the sum of N4,000,000.00 (Four million naira only) (including VAT, WHT) to **FATLAB CONSTRUCTION COMPANY NIG. LTD** for the fabrication and installation of cladding rails at the generator house which was made on October 27, 2021.

5.13.2 Annual Procurement Plan

The activity, being laboratory consumables, was in the procurement plan for the centre.

5.13.3 Documentation

Documentation of the activity was the usual award without evidence of necessary evidences of other documentation.

5.13.4 General Observation

There was no competition. The contractor was engaged on recommendation of having good relationship with the university

5.13.5 Recommendation

This procurement deserves to be competitive. It should be advised that at least three (3) quotation should be seen to have been compared before award is made.

5.13.6 Conclusion

It would be noted that this process of award does not have the expected value for money and economy because the contract naturally would have the belief that only his quotation would be considered and take the advantage to offer high prices.



4.14 CONSTRUCTION OF SECURITY POST AT ACEGID, REDEEMER'S UNIVERSITY, EDE.

4.14.1 Introduction

This was payment of N1,601,640.00 (one million, six hundred and one thousand, six hundred and forty naira only) (including VAT, WHT) meant for the contractor, **M/S SEE TAPHET MULTI SERVICES LTD**, for construction of security house at ACEGID, Redeemer's university, Ede, but was paid to the Procurement Officer on December 15, 2021 as "cash advance" even after the contractor's request for payment was on December 1, 2021.

4.14.2 Annual Procurement Plan

The activity was in the procurement plan of the centre.

4.14.3 Documentation

The Documentation was scanty and the BOQ poorly prepared.

4.14.4 General Observation

Even where the BOQ submitted was vetted; which no evidence show that it was done, it is still unethical for the contractor to prepare BOQ for such works.

4.14.5 Recommendation

No matter how small, a contractor should not be given the privilege of preparing Bill of Quantity for the work that he would be considered to do.

The Centre should always make payment directly to a contractor. It is not right to advance money to a staff who makes the payment to him.

4.14.6 Conclusion

The Centre should imbibe practice of complying to with procurement guidelines.



4.15 PURCHASE OF CARPENTRY MATERIALS AND WORKMANSHIP ON ACEGID BUILDING, REDEEMER'S UNIVERSITY, EDE.

4.15.1 Introduction

This contract was awarded to **IBUKUNOLUWA FURNITURE & CARPENTRY WORKS** at the sum of N4,409,000.00 (four million, four hundred and nine thousand naira only) (including VAT, WHT). This was for the purchase on carpentry materials & workmanship for the ACEGID building.

4.15.2 Annual Procurement Plan

The activity was in the procurement plan for the centre.

4.15.3 Documentation

The available document with which the contract was made was neither signed nor dated.

4.15.4 General Observation

The contractor was the only vendor that submitted quotation. The evaluation process of the quotation was not sighted.

4.15.5 Recommendation

Every contract document should be signed and dated. Most of these vendors neglect that but they should always be reminded to sign and date their submissions.

4.15.6 Conclusion

No contract should be considered to be small as not to be subjected to the basic procurement requirements and process.



4.16 ADDITIONAL WIRE MESH FOR ACEGID, REDEEMER'S UNIVERSITY, EDE.

4.16.1 Introduction

This was payment of N5,643,061.00 (five million, six hundred and forty-three thousand, sixty-one naira only) (including VAT, WHT) to **FATLAB CONSTRUCTION COMPANY** for additional wire mesh for ACEGID building. The payment for this contract was made on January 10, 2020.

4.16.2 Annual Procurement Plan

The activity, as part of the main building, was in the procurement plan of the Centre.

4.16.3 Documentation

The documentation sighted was the usual award to the contractor.

There was no evidence that other bids were considered before the award.

4.16.4 General Observation

The establishment of being up to date with basic requirements was not seen to have been confirmed before the contractor was considered for award. Competition could not be attested to because no sign of such process was sighted.

4.16.5 Recommendation

The Centre should always subject the contractor to due diligence and ensure that their documents that qualifies the to participate in contracts involving the FGN and the WB.

4.16.6 Conclusion

Adhering to the basic procurement requirements would help the Centre to achieve commendable success in their procurement activities.



4.17 CONCRETE FLOOR WORK AT ACEGID BUILDING, REDEEMER'S UNIVERSITY, EDE.

4.17.1 Introduction

This was payment of N5,168,550.15 (five million, one hundred and sixty-eight thousand five hundred and fifty-naira, fifteen kobo only) (including VAT, WHT) to **ARTSCAPE CONSTRUCTUREERING LTD** for procurement of floor work at ACEGID building, Redeemer's university, Ede. The WORKS contract, awarded through Direct Sourcing (DC) and payment was made on February 26, 2020.

4.17.2 Annual Procurement Plan

The activity was in the procurement plan of the centre.

4.17.3 Documentation

Documentation of the activity was poor as there was no regard for provision of processes for the award.

4.17.4 General Observation

There was no evidence of the procurement being subjected to competition. There was also no evidence of compliance with the basic requirements

4.17.5 Recommendation

- (i) This procurement deserves competition. It does not help the system by picking someone for award of contract of this nature and size without evidence of compare of rates and prices.

4.17.6 Conclusion

There should be strict compliance with the above recommendations and adherence to the rules and regulations guiding the public procurement practices.





APPENDICES

APPENDIX 1

LIST OF PROCUREMENTS AT ACEGID



APPENDIX 1 - INVENTORY OF PROCURED ITEMS/SAMPLED & REVIEWED PROJECTS - UP TO APRIL 30, 2023										
S/NO	PACKAGE NO	DESCRIPTION	CONTRACTOR/ BENEFICIARY	AMOUNT (NAIRA)	AMOUNT (USD)	DATE	TYPE	METHOD	REVIEW SAMPLE	REMARKS
		ACEGID - RUN								
		GOODS								
1		PAYMENT FOR THE SUPPLY OF NATURAL PAVING STONES TO ACEGID BUILDING	BROAD PLACES ENGINEERING SERVICES LTD	3,412,517.63		15-Dec-21	GOODS	DC		
2		PAYMENT FOR ADDITIONAL ELECTRICAL MATERIALS	OSILAJA LUCY	159,200.00		23-Dec-21	GOODS	DC		
3		20PACKS STANDARD Q COVID-19 ANTIGEN KIT (X25 TESTS)	SURE-DWELL ASSOCIATES	2,000,000.00		30-Mar-22	GOODS	DC		
4		REFUND OF ELECTRICAL MATERIALS FOR SOLAR PANEL INSTALLATION ON ACEGID BUILDING	OSILAJA LUCY (AWARDED TO BONY BEST INTERNATIONAL VENTURES LTD) ON 16/11/2021	1,662,800.00		1-Dec-21	GOODS	DC	REVIEWED	
5		CASH ADVANCE FOR PROCUREMENT OF OF PAINT FOR ACEGID BUILDING	OSILAJA LUCY	4,831,000.00		18-Nov-21	GOODS	DC	REVIEWED	
6		CASH ADVANCE FOR TREE PLANTING ON THE NEW ACEGID SITE	OSILAJA LUCY	714,000.00		18-Nov-21	GOODS	DC		
7		83NOS. WOOD SPECIFIC ELASTOMETRIC MEMBRANE; 17NOS. WOOD APPLIED TRANSPARENT BINDER 8NOS. REINFORCEMENT MEMBRANE DELIVERY	ARMORSIL MANUFACTURING LTD.	7,543,500.00		27-Sep-19	GOODS	DC	REVIEWED	



8		PAYMENT FOR ELECTRICAL MATERIALS FOR ACEGID BUILDING	OSILAJA LUCY	1,005,500.00		21-Jan-20	GOODS	DC		
9		CASH ADVANCE FOR PURCHASE OF DOOR HINGES FOR ACEGID BUILDING	OSILAJA LUCY	209,625.00		10-Feb-20	GOODS	DC		
10		PAYMENT FOR 2 COMPLETE SET OF DOOR HANDLES	OSILAJA LUCY	11,000.00		7-Feb-20	GOODS	DC		
11		SUPPLY OF WOODEN DOORS TO ACEGID BUILDING	DURABLE FORMS AND SHAPES LTD	1,564,500.00		1-Jan-20	GOODS	DC		
12		PAYMENT FOR THE PROCUREMENT OF 150KVA MANTRAC CAT GENERATOR SET	KWE4 TRADING & MARKETING	11,162,500.00		19-Jan-21	GOODS	DC		
13		PAYMENT FOR PROCUREMENT OF 180KVA MANTRAC CAT GENERATOR SET	KWE4 TRADING & MARKETING	15,675,000.00		21-Jan-21	GOODS	DC	REVIEWED	
14		PHASE 2 & 3 TREE PLANTING OF ACEGID SITE	OSILAJA LUCY O.	2,436,000.00		6-Aug-21	GOODS	DC		
15		SUPPLY FOR EXTERIOR GRANITE CUT FLOOR TILES	BROAD PLACES ENGINEERING SERVICES LTD.	2,851,578.50		24-Jan-21	GOODS	DC		
16		PAYMENT FOR THE PROCUREMENT OF ADDITIONAL PAINT FOR ACEGID BUILDING	KANSAI PLASCON NIGERIA LTD	616,298.75		6-Mar-21.	GOODS	DC		
17		CASH ADVANCE FOR PROCUREMENT OF OFFICE NEEDS	OSILAJA LUCY	500,300.00		5-Dec-22	GOODS	DC		
18		REFUND ON PROCUREMENT OF NITROGEN LIQUID	HAPPI CHRISTIAN	1,281,784.00		8-Dec-22	GOODS	DC		
19		REFUND FOR PROCUREMENT OF CEMENT	OSILAJA LUCY (SUPPLIED BY BOLATAN SEGUN ONASANYA NIG.LTD WITH INVOICE DATED 29/11/21)	1,125,000.00		16-Dec-21	GOODS	DC		



20		PROCUREMENT OF 300 BAGS OF CEMENT	OSILAJA LUCY .O.	1,140,000.00		16-Dec-21	GOODS	DC		
21		PAYMENT FOR THE TONERS FOR ISTH PHOTOCOPYING MACHINE AND DELIVERY OF THE MACHINE TO IRUUA	OSILAJA LUCY	908,000.00		13-Dec-21	GOODS	DC		
22		BEING COST OF NEW FREEZER PROCURED FOR ACEGID LABORATORY	OSILAJA LUCY .O.	548,431.00		15-Dec-21	GOODS	DC		
23		REFUND ON PROCUREMENT OF STATIONARY ITEMS; CLEANING ACCESSORIES AND ELECTRICAL MATERIALS	OSILAJA LUCY	969,550.00		26-Nov-21	GOODS	DC		
24		PAYMENT FOR SUPPLY OF 5000 LITERS OF DIESEL	MUSAT MULTI-VENTURES COMPANY LTD	1,695,000.00		11-Nov-21	GOODS	DC		
25		CASH ADVANCE FOR PROCUREMENT OF PHOTOCOPYING MACHINE AND STABILIZER FOR ISTH	OSILAJA LUCY	2,794,240.00		19-Nov-20	GOODS	DC		
26		350NOS. 350M² ICON SATINE WHITE 25.2 X 80 VENUS ITALIAN TILES	CONSTRUMAT NIGERIA LTD	1,225,000.00		7-Jan-20	GOODS	DC	REVIEWED	OSILAJA LUCY (SUPPLIED BY CONSTRUMAT NIGERIA LTD WITH INVOICE DATED 7/01/2020)
27		3350NOS. 50M ² ICON SATINE WHITE 25.2 X 80 VENUS ITALIAN TILES	CONSTRUMAT NIGERIA LTD	1,225,000.00		10-Dec-19	GOODS	DC		
28		CASH ADV. FOR PURCHASE OF MS OFFICE & ANTIVIRUS	RICHARD OYINLOYE	53,000.00		12-Oct-22	GOODS	DC		
30		CASH ADV. FOR 2ND DS-1 AFRICA CONSORTIUM MEETING TRAVEL EXP FOR CAMRA PROJECT TEAM	IGUOSADOLO NOSAMIEFAN	6,720.00		25-Oct-22	GOODS	DC		
31		PAYMENT FOR MNTC & CERTIFICATION OF 2NOS. OF CLASS2 SAFETY CABINET IN THE LAB (FIRST & FINAL	BIOSAFE EQUIPMT CALIBRATIONS LTD	480,000.00		13-Jul-21	GOODS	DC		



		PAYMENT)								
32		CASH ADV FOR PROCUREMENT OF MIRROR FOR ACEGID SITE	OSILAJA LUCY O.	380,000.00		13-Jul-21	GOODS	DC		
33		PAYMENT FOR INSTALLATION OF GENERATOR FOR ACEGID BUILDING (FIRST + FINAL PAYMENT)	KWE4 NIG LTD	1,542,000.00		12-Jul-21	GOODS	DC		
34		CASH ADV. FOR PLUMBING, CARPENTRY, FUMIGATION WORKS AT ACEGID GUEST HOUSE AT UNIVERSITY STAFF QUARTERS, OSOGBO	OMOWUNMI ONOME- HUKPE--AC/ED/0034	22,050.00		8-Jul-21	GOODS	DC		
35		PROCUREMENT OF COMPUTERS, MICROSOFT OFFICE & INTERNET SECURITY FOR REGISTRY DEPT	OSILAJA LUCY. O (SUPPLIED BY I.T. PLATINUM WITH INVOICE DATED 30/03/21 PAYMENT MADE TO OSILAJA LUCY.O.	1,410,000.00		9-Apr-21	GOODS	DC		
36		REFUND ON PROCUREMENT OF COMPUTER SYSTEMS FOR THE UNIVERSITY LIBRARY	OSILAJA LUCY. O (SUPPLIED BY I.T. PLATINUM WITH INVOICE DATED 15/03/21) PAYMENT MADE TO OSILAJA LUCY.O.	5,400,000.00		17-Mar-21	GOODS	DC	REVIEWED	
37		REFUND FOR PROCUREMENT OF PLUMBING MATERIALS ON ACEGID SITE	OSILAJA LUCY O.	38,900.00		15-Sep-21	GOODS	DC		
38		REFUND ON PURCHASE OF TOSHIBA TONER CARTRIDGE	OSILAJA LUCY O.	1,515,000.00		30-Aug-21	GOODS	DC		
39		5NOS. TFC 30P-Y 5NOS. TFC 30P- M 5NOS. TFC 30P - C	TOSHIBA TRENDS	1,628,625.00		23-Aug-21	GOODS	DC		



40		PAYMENT FOR MOVEMENT OF SOLAR PANEL, FEEDING EXPENSES, REPAIR OF PROJECT VEHICLE, PREPAID METER RECHARD FUELING OF PROJECT VEHICLE, PURCHASE OF DRUGS, LIQUID NITROGEN, NEEDLE & SYRINGE, DIGGING OF GROUND 7 LAODING & OFF-LOADING, TRAVEL ALLOWANCE, AIRPORT PACKING FEE & TRANSPORTATION EXPENSES	PROF.HAPPI CHRISTIAN T.	1,951,190.00		22-Feb-21	GOODS	DC		
41		REFUND FOR PURCHASE OF TONER FOR HP 201A BLACK TONER 4NOS, HP 201A CYAN TONER 4NOS, HP 201A MAGENTA TONER 4NOS AND HP 201A YELLOW TONER 4NOS,	OSILAJA LUCY O.	480,000.00		22-Feb-21	GOODS	DC		
42		PAYMENT FOR 20KVA SINGLE PHASE AUTOMATIC VOLTAGE RRGULATOR	AMAGITE ELECTRICAL CO	461,250.00		1-Feb-21.	GOODS	DC		
43		PROCUREMENT OF 5000 LITRES OF DIESEL	MUSAT MULTI-VENTURES COMPANY LTD	1,045,000.00		1-Feb-21.	GOODS	DC		
44		CASH ADVANCE FOR THE PURCHASE OF FAN FRAME & ADDITIONAL LIGHT OINT POLES	OSILAJA LUCY O.	944,400.00		21-Feb-21	GOODS	DC		
45		CASH ADVANCE FOR THE PURCHASE OF SUN BREAKER FOR THE LEAK ROOF AT THE MAIN BUILDING	OSILAJA LUCY O.	814,797.00		12-Jan-21	GOODS	DC		
46		REFUND ON PURCHASE OF A4 PAPER, ENVELOPES, STAPLE PIN, WASTE BIN NYLON & COPIER TONNER	OSILAJA LUCY O.	437,400.00		12-Jan-21.	GOODS	DC		



47		REFUND ON PAYMENT OF GLASS PAINT PROCURED FOR ACEGID BUILDING	OSILAJA LUCY O	18,000.00		16-Jun-22	GOODS	DC		
48		PAYMENT FOR THE PROCUREMENT OF 5000 LITRES OF DIESEL FOR ACEGID LA, EDE	BOVAS & COMPANY LTD	3,700,000.00		15-Jun-22	GOODS	DC	REVIEWED	
49		PAYMENT FOR THE PROCUREMENT OF 90 LITRES OF DIESEL FOR LANDSCAPING AT ACEGID SITE	MUSAT MULTI-VENTURES COMPANY LTD	66,150.00		7-Jun-22.	GOODS	DC		
50		REFUND PURCHASE OF STATIONARIES, CLEANING MATRIALS	OSILAJA LUCY O	866,840.00		7-Jun-22.	GOODS	DC		
51		REFUND ON PROCUREMENT OF 200 AMP CHANGE OVER DURING INSTALLATION OF SOLAR SYSTEM	OSILAJA LUCY O	110,000.00		7-Jun-22.	GOODS	DC		
52		REFUND ON MATERIALS TO EQUIP ACEGID APARTMENT IN OSOGGBO	DR EDITH LEM	180,060.00		31-May-22	GOODS	DC		
53		PAYMENT FOT RHE PROCUREMENT OF REAGENTS FOR PILOT STUDY FOR THE CAMARA PROJECTS	BRISTOL SCIENTIFIC COMPANY LTD	1,079,622.50		30-May-22	GOODS	DC		
54		PAYMENT FOT RHE PROCUREMENT REAGENTS FOR M.SC STUDENT	INQABA BIOTEC WEST ARICA LTD	1,142,451.17		30-May-22	GOODS	DC		
55		CASH ADVANCE FOR PROCUREMENT OF REFRIGERATOR FOR ACEGID LABORATORY	OSILAJA LUCY	504,525.00		9-Mar-21.	GOODS	DC		
56		ADVANCE FOR THE PURCHASE DIESEL FOR GENERATOR AT ACEGID SITE	OSILAJA LUCY	4,000,000.00		6-Nov-22.	GOODS	DC		
57		CASH ADVANCE ON REPAIR & MAINTENCE OF AC & FREEZER AT EDE & OWO	BRIGHT AKINBULUMO	414,000.00		3-Nov-22.	GOODS	DC		



58		REFUND ON PROCUREMENT OF LIQUID NITROGEN FOR ACEGID LABORATORY	PROF.HAPPI CHRISTIAN	2,688,478.66		31-Oct-22.	GOODS	DC	REVIEWED	
59		PROCUREMENT OF 30KG CO ² CYLINDER CO ² REGULATOR AND FITTINGS FILLING OF 30KG MED CO ²	OLA-OPE GASES ENTERPRISES	367,000.00		9-Jun-22	GOODS	DC		
60		5 HIGH SENSITIVITY D1000 SCREEN TAPE 5 HIGH SENSITIVITY D1000 REAGENT 5 HIGH SENSITIVITY D1000 LADDER 5 HIGH SENSITIVITY D5000 SCREEN TAPE 5 HIGH SENSITIVITY D5000 REAGENT 5 HIGH SENSITIVITY D5000 LADDER	MR BIO RESOURCE LIMITED	6,613,073.55		24-Jun-22	GOODS	DC		
61		[RSV04-12-00115] FIREPOL 5X MASTER MIX 7.5MM READY TO LOAD. 250 REACTIONS: 1ML [36000] DRIED BLOOD SPOT(DBS) GENOMIC DNA ISOLATION KIT (50 PREPS)	REDDINT SCIENTIFIC	666,200.00		11-Oct-22	GOODS	DC		
62		PROCUREMENT OF 100NOS. REALSTAR LASSA VIRUS RT-PCR KIT 2.0	VITA ASSIST HEALTH LIMITED	68,100,000.00		9-Dec-22	GOODS	DC	REVIEWED	
63		PROCUREMENT OF 6 NOS. NEBNEXT MICROBIOME DNA ENRICHMENT KIT - 24 REACTIONS PROCUREMENT OF 4 NOS. LONGAMP TEQ 2X MASTER MIX 100 REACTIONS (50µL VOL)	INQABA BIOTECH	3,745,144.27		18-Jul-22	GOODS	DC		



64		PROCUREMENT OF 80 PACK STANDARD Q COVID-19 AG KIT (X 25 TESTS) PROCUREMENT OF 180 PACKS COVID-19 IGM / IGG PLUS (X 25 TESTS) DELIVERY	CODIX PHARMA LIMITED	26,825,000.00		13-Sep-21	GOODS	DC	REVIEWED	
65		PROCUREMENT OF 187NOS. 8 OLIGONUCLEOTIDE, 0.01 UMOLE SCALE PERIMETER	INQABA BIOTECH	40,982.27		21-Oct-21	GOODS	DC		
66		PROCUREMENT OF 3 PACKS LDH KIT PROCUREMENT OF 30 PACKS RAPID MALARIA DETECTION TEST PF (HRP D)	OCTOPUS MULTISCIENCE CO. LIMITED	199,500.00		5-Apr-23	GOODS	DC		
67		PROCUREMENT OF 5 NOS. [17270] TOTAL RNA PURIFICATION KIT - 500 PREPS	REDDINT SCIENTIFIC	5,026,000.00		12-Aug-21	GOODS	DC	REVIEWED	
68		PROCUREMENT OF GAS	BOC GASES NIGERIA PLC	851,693.38		2-Aug-21	GOODS	DC		
69		PROCUREMENT OF 60 NOS. REALSTAR LASSA VIRUS RT-PCR KIT 2.0 2X48	TURNER WRIGHT BIOSCIENCES LTD	28,080,000.00		18-Aug-21	GOODS	DC	REVIEWED	
70		PROCUREMENT OF 8 PCKGS /208KG (LABORATORY REAGENTS)	TC SAHARA	3,786,000.00		15-Jan-22	GOODS	DC	REVIEWED	
71		PROCUREMENT OF 2 NOS. YELLOW FEVER AG ELISA, 2NOS. YELLOW FEVER IGM ELISA, 2 NOS. YELLOW FEVER IGG ELISA, 6NOS. ZIKA AG ELISA, 6NOS. ZIKA IGM ELISA, 6NOS. ZIKA IGG ELISA, 2NOS. DENGUE AG ELISA, 2NOS. DENGUE IGM ELISA, 2NOS. DENGUE IGG ELISA, 2NOS. CHIKUNGUNYA AG ELISA, 2NOS. CHIKUNGUNYA IGM ELISA, 2NOS.	MACE NIGERIA ENTERPRISES	4,955,561.10		15-Feb-21	GOODS	DC		



		CHIKUNGUNYA IGG ELISA								
72		PROCUREMENT OF 4NOS. BACTERIAL GENOMIC DNA ISOLATION KIT- 50 PREPS, 4NOS. PLANT/ FUNGI DNA ISOLATION KIT- 50 PREPS	REDDINT SCIENTIFIC	683,440.00		24-Jun-21	GOODS	DC		
73		PROCUREMENT OF 10NOS. LIGHTCYCLER 480 MULTIWELL PLATE 384	ISN PRODUCTS NIGERIA LTD	3,016,335.50		5-Aug-21	GOODS	DC		
74		PROCUREMENT OF SOME MEDICAL EQUIPMENT; HAND GLOVES, NEEDLES, FROSTED EDGE SLSB, COVER SLIPS, GLEMSA STAIN, DI-SODIUM HYDROGENE PHOSPHSTE, POTASSIUM DILYDROGENE PHOSPHATE, COMBI-9 BATTERY PORTABLE OPERATED HEMOGLOBIN	AD-FOLAK UNIVERSAL VENTURES LIMITED	260,500.00		14-Aug-21	GOODS	DC		
75		PROCUREMENT OF 16 PCKS MALARIA RAPID DIAGNOSTIC KIT, PLAIN BOTTLES ETC.AND OTHER MEDICAL EQUIPMENT	AD-FOLAK UNIVERSAL VENTURES LIMITED	647,000.00		13-Aug-21	GOODS	DC		
76		PROCUREMENT OF 2NOS. LIGHTCYCLER 480 BLOCK KIT	ISN PRODUCTS NIGERIA LTD	7,563,616.90		3-Jun-21	GOODS	DC		
77		PROCUREMENT OF 24NOS. PIPET TIPS; 10µL BULK, NON-STERILE, RNASE & DNASE FREE, CLEAR, 24NOS. PIPET TIPS;200µL BULK, NON-STERILE, RNASE & DNASE FREE, YELLOW, 6NOS. PIPET TIPS;1ML BULK, NON-STERILE, RNASE & DNASE FREE, BLUE	REDDINT SCIENTIFIC	456,000.00		27-Apr-21	GOODS	DC		
78		PROCUREMENT OF 50NOS. QIAAMP VIRAL RNA MINI KIT CAT 52906(250 RXNS)	REDDINT SCIENTIFIC	28,500,000.00		27-Apr-21	GOODS	DC	REVIEWED	



79		PROCUREMENT OF 100NOS. REALSTAR LASSA VIRUS RT-PCR KIT 2.0 2X48 CAT NO-642003	VITA ASSIST HEALTH LIMITED	47,650,000.00		7-Feb-22	GOODS	DC		
80		PROCUREMENT OF 1NO. LIGHTCYCLER 480 II. 96	ISN PRODUCTS NIGERIA LTD	27,075,000.00		10-Feb-21	GOODS	DC		
81		PROCUREMENT OF 80NOS. 10µL FILTER TIPS, RNASE & DNASE FREE, CLEAR 80NOS. 20µL FILTER TIPS, RNASE & DNASE FREE, CLEAR 75NOS. 100µL FILTER TIPS, RNASE & DNASE FREE, CLEAR 80NOS. 200µL FILTER TIPS, RNASE & DNASE FREE, CLEAR 80NOS. 1000µL FILTER TIPS, RNASE & DNASE FREE, CLEAR	REDDINT SCIENTIFIC	2,212,000.00		27-Apr-21	GOODS	DC		
82		SUPPLY FOR INTERIOR GRANITE CUT FLOOR TILES	BROAD PLACES ENGINEERING SERVICES LTD.	1,502,817.80		17-Feb-20	GOODS	DC		
83		PROCUREMENT OF TONERS FOR IKORODU SITE	OSILAJA LUCY .O.	1,188,000.00		10-Dec-22	GOODS	DC		
84		PURCHASE OF TONERS FOR IKOWELU SITE	OSILAJA LUCY .O.	1,188,000.00		12-Dec-22	GOODS	DC		
85		8NOS. ETHANOL ABSOLUTE, EXPERTQ, ACS, ISO X2, 5L; CAS#: 64-17-5; UN# 1170	INQABA BIOTECH	294,007.10		11-Aug-21	GOODS	DC		
86		[BGI-50] BGI REAL TIME FLUORESCENT RT-KIT FOR DETECTING SARS-COV-2(50 REACTIONS)	REDDINT SCIENTIFIC	2,121,500.00		28-Nov-21	GOODS	DC		
87		18NOS. REALSTAR@ LASSA VIRUS RT-PCR KIT 2.0(2 X 48 REACTIONS)	TURNER WRIGHT BIOSCIENCES LTD	8,424,000.00		14-Jul-21	GOODS	DC		
		WORKS								



88		PAYMENT FOR EXTERNAL WORKS PACKAGE	I-GERONI CONSTRUCTION LTD	6,397,546.72		7-Feb-20	WORKS	DC		
89		PAYMENT FOR ADDITIONAL WORK DONE ON ALUMINUM CLADDING ON ACEGID BUILDING	FATLAB CONSTRUCTION COMPANY	537,156.00		27-Oct-21	WORKS	DC		
90		REFUND SLABS FOR ACEGID BUILDING	OSILAJA LUCY O	1,065,000.00		25-May-22	WORKS	DC		
91		BALANCE OF PAYMENT FOR THE FABRICATION AND INSTALLATION OF CLADDING RAILS AT THE GENERATOR HOUSE	FATLAB CONSTRUCTION COMPANY	4,000,000.00		27-Oct-21	WORKS	DC	REVIEWED	
92		BEING BALANCE PAYMENT FOR FABRICATION AND INSTALLATION OF CLADDING RAILS AT GENERATOR HOUSE AT ACEGID BUILDING	FATLAB CONSTRUCTION COMPANY NIG LTD	1,948,866.75		17-Dec-21	WORKS	DC		
93		REFUND ON STONE WORK, CASTING AND TILING WORK AT ACEGID SITE	OSILAJA LUCY	1,360,936.00		16-Dec-21	WORKS	DC		
94		REFUND FOR CASH ADVANCE ON PAYMENT FOR SECURITY HOUSE CONSTRUCTION FOR PRINCIPAL OFFICERS QUARTERS	OSILAJA LUCY	1,601,640.00		8-Dec-21	WORKS	DC	REVIEWED	
95		REFUND OF PAYMENT FOR ADDITIONAL WORK DONE ON THE CONSTRUCTION OF THE SECURITY HOUSE	OSILAJA LUCY	124,000.00		16-Dec-21	WORKS	DC		
96		REFUND ON IRON ROOF PUMP SET AND MANHOLE ON ACEGID SITE	OSILAJA LUCY	533,000.00		5-Dec-21	WORKS	DC		
97		PAYMENT FOR ELECTRICAL INSTALLATION, ACCESSORIES, CABLES FOR ACEGID BUILDING	AFRISEC DISTRIBUTION & CONSULTING LTD	5,043,566.32		NOT SIGHTED ; ONLY NOTICE TO P/O BY THE C/D DATED	WORKS	DC	REVIEWED	



						NOV. 15, 2021				
98		CASH ADVANCE FOR PURCHASE OF CARPENTRY MATERIALS & WORKMANSHIP ON ACEGID BUILDING	OSILAJA LUCY	4,409,000.00		19-Nov-21	WORKS	DC	REVIEWED	
99		PAYMENT FOR SRE CONSTRUCTION OF ACEGID SECURITY HOUSE, GENERATOR HOUSE AND SAMPLE WALL	RUJ PROJECTS LIMITED	2,132,400.00		26-Feb-20	WORKS	DD		
100		PAYMENT FOR CONCRETE FLOOR WORK AT ACEGID BUILDING	ARTSCAPE CONSTRUCTUREERING LTD	5,168,550.15		26-Feb-20.	WORKS	DC	REVIEWED	
101		PAYMENT FOR STEEL WORK DONE AT THE ACEGID BUILDING	FATLAB CONSTRUCTION COMPANY	4,142,370.24		25-Feb-20.	WORKS	DC		
102		STEEL WORKS PACKAGE 2 SKY LIGHT	FATLAB CONSTRUCTION COMPANY NIG LTD	4,133,011.81		24-Feb-20	WORKS	DC		
103		PAYMENT FOR GRANITE FLOOR TILES POLISHED AT ACEGID BUILDING	BROAD PLACES ENGINEERING SERVICES LTD	3,412,517.63		15-Dec-21	WORKS	DC		
104		PAYMENT FOR COVERAGE OF WOODEN ROOF AT THE ACEGID BUILDING	ARMORSIL WEST AFRICA LTD	8,385,658.00		26-Sep-19.	WORKS	DC	REVIEWED	
105		BEING PAYMENT FOR COVERAGE OF WOODEN ROOF AT THE ACEGID BUILDING	ARMORSIL WEST AFRICA LTD.	959,414.12		19-Feb-20	WORKS	DC		
106		BEING PAYMENT FOR COVERAGE OF WOODEN ROOF AT THE ACEGID BUILDING	ARMORSIL WEST AFRICA LTD.	1,142,173.98		15-Feb-20	WORKS	DC		
107		PAYMENT FOR FINISHING PACKAGE OF THE ACEGID BUILDING	SWB ENGINEERS	13,930,092.92		3-Jun-19	WORKS	DC	REVIEWED	



108		BEING PAYMENT FOR FINISHING PACKAGE OF THE ACEGID BUILDING	SWB ENGINEERS	2,877,390.50		15-Jan-20	WORKS	DC		
109		PAYMENT FOR ADDITIONAL WIRE MESH FOR ACEGID BUILDING	FATLAB CONSTRUCTION COMPANY	5,643,061.00		10-Jan-20	WORKS	DC	REVIEWED	
110		PAYMENT FOR ADDITIONAL WIRE MESH FOR ACEGID BUILDING	FATLAB CONST CO LTD	2,680,453.98		10-Jan-20	WORKS	DC		
111		ROOF SKYLIGHT & GLASS PARTITION ON ACEGID BUILDG	OSILAJA LUCY O.	700,000.00		10-Aug-21	WORKS	DC		
112		DOLLING OF TILES ON ACEGID BUILDING	OSILAJA LUCY O.	678,470.00		6-Aug-21	WORKS	DC		
113		PROCUREMENT OF ADDITIONAL GRANITE CUT FLOOR TILES FOR ACEGID BUILDG (1ST PLUS FINAL PAYMENT)	BROAD PLACES ENGR SERVICES LTD	728,295.30		12-Jul-21	WORKS	DC		
114		FOR LATOCRETE COVERING OF DOWNSTAIRS FLOOR IN ACEGID LAB BUILDG	CONCRETE LOGISTICS LTD	12,448,701.56		14-Jul-21	WORKS	DC	REVIEWED	
115		FOR STONE WORK ON ACEGID SITE	OSILAJA LUCY O.	157,858.20		13-Jul-21	WORKS	DC		
116		STONE WORK ON ACEGID SITE	OSILAJA LUCY O.	54,180.00		28-Jul-21	WORKS	DC		
117		PAYMENT FOR SPARTACODE GUARD & SPAAATACODE QUARTZ @ ACEGID BUILDG	CONCRETE LOGISTICS LTD	2,967,423.34		19-Nov-21	WORKS	DC		
118		FOR WATERPROOFING OF ROOF MEMBRANE AT ACEGID BUILDG	CONCRETE LOGISTICS LTD	5,723,617.88		13-Aug-21	WORKS	DC	REVIEWED	
119		PAYMENT FOR THE COST OF NEW CAR PARK EXTERNAL WORKS PACKAGE	SWB ENGINEERING	1,435,928.65		25-Feb-21	WORKS	DC		
120		PAYMENT ON FINISHES WORK PACKAGES AT THE ONGOING CONSTRUCTION WORKS AT ACEGID BUILDING	SWB ENGINEERING	3,090,868.51		2-Apr-21.	WORKS	DC		



121		BALANCE PAYMENT FOR THE SUPPLY OF EXTERIOR GRANITE CUT STONE FINISHING FOR THE ACEGID BUILDING	BROAD PLACES ENGINEERING SERVICES LTD	1,425,789.25		26-Jan-21	WORKS	DC		
122		CASH ADVANCE FOR THE ALTERATION OF BIG WIRE MESH TO SMALL ONE ON ACEGID BUILDING	OSILAJA LUCY	1,377,500.00		22-Feb-21	WORKS	DC		
123		REFUND ON INSTALLATION OF PANELS ON ACEGID	OSILAJA LUCY	1,362,400.00		25-Feb-21	WORKS	DC		
124		CASH ADVANCE FOR THE CONSTRUCTION OF 5,000 LITRES OF DIESEL TANK	OSILAJA LUCY	482,000.00		21-Feb-21	WORKS	DC		
125		CASH ADVANCE FOR LANDSCAPING OF THE RIGHT SIDE OF ACEGID BUILDING	OSILAJA LUCY	2,370,000.00		21-Nov-22	WORKS	DC		
126		REFUND PAYMENT TO SWB ENGINEERING FOR CONSTRUCTION WORK AT ACEGID BUILDING	PROF.HAPPI CHRISTIAN	128,000.00		21-Nov-22	WORKS	DC		
127		REFUND ON PAYMENT FOR STONE WORK	OSILAJA LUCY O.	467,850.00		10-Jan-22	WORKS	DC		
128		REFUND FOR PAYMENT FOR REPAIR OF NEW ACEGID BUILDING ROOF	HAPPI CHRISTIAN	200,000.00		12-Oct-22	WORKS	DC		
129		CASH ADVANCE FOR INSTALLATION AND PURCHASE OF 200AMPS CHANGEVER	OSILAJA LUCY	626,000.00		26-Nov-21	WORKS	DC		
130		CASH ADV. FOR PLUMBING, CARPENTRY, FUMIGATION WORKS AT ACEGID GUEST HOUSE AT UNIVERSITY STAFF QUARTERS, OSOGBO	OMOWUNMI ONOME-HUKPE--AC/ED/0034	402,600.00		8-Jun-21	WORKS	DC		
131		FINISHES PACKAGE ON THE ONGOING ACEGID LABORATORY	OSILAJA LUCY .O.	2,785,010.14		2-Nov-19	WORKS	DC		



132		BEING PAYMENT FOR FLOOR TILE FINISH AT ACEGID	BROAD PLACES ENGINEERING SERVICES LTD.	1,432,919.25		21-Feb-20	WORKS	DC		
133		COMPLETION OF SECURITY POST SENIOR STAFF QUARTERS	SE-JAPHET MULTISERVICES LIMITED & OSILAJA LUCY .O.	1,601,640.00		6-Nov-21	WORKS	DC		
134		CONSTRUCTION OF STEEL FASCIA AROUND THE ROOF OF THE POWER HOUSE AT ACEGID GENOMICS CENTRE	FATLAB CONSTRUCTION COMPANY NIG LTD	1,997,588.42		26-Oct-21	WORKS	DC		
135		REFUND FOR PROCUREMT OF SOLAR PANEL ADDITIONAL ELECTRIC MATERIALS	OSILAJA LUCY O.	520,000.00		3-Mar-21	WORKS	DC		
136		PAYMENT FOR INSTALLATION OF WORK AT COVERS ON ACEGID LAB FLOOR	CONCRETE LOGISTICS LTD	676,500.00		23-Sep-21	WORKS	DC		
137		REFUND ON ENT FOR ASATONE WORK ON ACEGID SITE	OSILAJA LUCY O.	326,880.00		15-Sep-21	WORKS	DC		
138		CASH ADV. FOR LAYING OF TILES ON ACEGID SITE	OSILAJA LUCY O. --SS0438	146,000.00		17-Sep-21	WORKS	DC		
139		PAYMENT FOR RETENTION FEE ON FABRICATION & ERECTION OF STEEL TRELLS & LOCKING	FATLAB CONST CO LTD	1,991,466.79		13-Sep-21	WORKS	DC		
140		FOR STEEL WORK AT ACEGID BUILDING	FATLAB CONST CO LTD	1,801,667.97		7-Jun-20	WORKS	DC		
141		PAYMENT FOR ADDITIONAL SLABS & STONES FOR ACEGID CAR PARK	OSILAJA LUCY O.	865,000.00		7-Sep-21	WORKS	DC		
141		CASH ADV. FOR CONSTRUCTION OF ALUMINIUM COVERING FOR FIRE FIGHTING PUMP SET ON ACEGID SITE	OSILAJA LUCY O.	400,000.00		7-Sep-21	WORKS	DC		



142		PAYMENT ON MOUNTING OF SOLAR PANEL ON CENTRE DIRECTOR'S APARTMENT ON CAMPUS	OSILAJA LUCY O	1,107,700.00		9-Jun-22.	WORKS	DC		
143		REFUND ON EXPENSES INCURED ON WORLD BANK ACTIVITIES PAYMENT FOR WOOD AT ACEGID BUILDING	PROF.HAPPI CHRISTIAN	997,000.00		8-Jun-22.	WORKS	DC		
144		REFUND ON EXPENSES INCURED ON WORLD BANK ACTIVITIES PAYMENT FOR WOOD AT ACEGID BUILDING	PROF.HAPPI CHRISTIAN	450,000.00		2-Jun-22.	WORKS	DC		
		SERVICES								
			144	518,439,149.49						



APPENDIX 2

CHECKLIST AND PROCUREMENT DURATION FORMS

NOT USED BECAUSE OF THE NATURE OF PROCUREMENTS AT ACEGID WHERE ONLY
THE AWARD

LETTER IS KEPT ON ALL PROCUREMENTS



APPENDIX 3

PROCUREMENT PLAN



PROCUREMENT AUDIT OF ACE-IMPACT PROJECT OF ACEGID, REDEEMERS UNIVERSITY

NAME OF INSTITUTION: Redeemers University, Ede, Osun State
 Loan No: 8489
 MOU/IMPACT/EGID

S.N.O.	Description	Package Number	Lot Number	Estimated Amount in US\$	Basic Data				Contract Finalization				Contract Implementation				
					Procurement Method	Pre-qualification	Plan No. vs. Agency	Formal No. vs. Agency	On-line Advertisement No.	Bid Opening Date	Bid Submission Date	Plan No. vs. Actual	Contract Award Date	Contract Signature Date	Contract Completion Date	Inspection Date	
2	Communication, Outreach and Educational Evaluation Equipment			235,453.00	Direct	Prequalified	Plan N/A	Formal N/A	24/01/2012	27/01/2012	N/A	N/A	13/04/2012	19/04/2012	20/04/2012	27/04/2012	10/05/2012
3	Research Equipment			399,377.33	Indirect	Prequalified	Plan N/A	Formal N/A	01/02/2012	05/04/2012	N/A	N/A	12/04/2012	19/04/2012	24/05/2012	24/05/2012	30/05/2012
4	Laboratory Reagents and Supplies			456,188.87	Indirect	Prequalified	Plan N/A	Formal N/A	01/02/2012	05/04/2012	N/A	N/A	12/04/2012	19/04/2012	24/05/2012	24/05/2012	30/05/2012
5	Establishment of Board			300,000.00	Indirect	Prequalified	Plan N/A	Formal N/A	01/02/2012	05/04/2012	N/A	N/A	12/04/2012	19/04/2012	24/05/2012	24/05/2012	30/05/2012

KEGID



PROCUREMENT AUDIT OF ACE-IMPACT PROJECT OF ACEGID, REDEEMERS UNIVERSITY

2024

ACEGID

No.	Description of Procurement	Contract Reference No.	Contract Value (KES)	Contract Start Date	Contract End Date	Procurement Method		Contract Award		Contract Performance		Contract Dispute		Contract Termination		Contract Renewal	
						Open Tender	Single Source	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1	Procurement of IT Services	IT/2023/001	1,500,000	01/01/2023	31/12/2023	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
2	Procurement of IT Services	IT/2023/002	2,500,000	01/01/2023	31/12/2023	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
3	Procurement of IT Services	IT/2023/003	1,000,000	01/01/2023	31/12/2023	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
4	Procurement of IT Services	IT/2023/004	2,000,000	01/01/2023	31/12/2023	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
5	Procurement of IT Services	IT/2023/005	1,500,000	01/01/2023	31/12/2023	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
6	Procurement of IT Services	IT/2023/006	2,000,000	01/01/2023	31/12/2023	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
7	Procurement of IT Services	IT/2023/007	1,500,000	01/01/2023	31/12/2023	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
8	Procurement of IT Services	IT/2023/008	2,000,000	01/01/2023	31/12/2023	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
9	Procurement of IT Services	IT/2023/009	1,500,000	01/01/2023	31/12/2023	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
10	Procurement of IT Services	IT/2023/010	2,000,000	01/01/2023	31/12/2023	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No



APPENDIX 4

PICTURES







APPENDIX 6

DIRECT INSTRUCTION OF CONTRACT AWARD

Redeemer's University Mail - RE: ACEGID ELECTRICAL DRAWING

O OSILAJA <osilajao@run.edu.ng>

RE: ACEGID ELECTRICAL DRAWING
2 messages

O OSILAJA <osilajao@run.edu.ng> Mon, Nov 15, 2021 at 10:30 AM
To: tochi@afrisec.com
Cc: CHRISTIAN HAPPY <happic@run.edu.ng>, Bursar Redeemer's University <bursar@run.edu.ng>

Dear Sir,
Kindly send us an Advance Payment Guarantee (APG) to process your payment as it has been approved.
Thank you Sir.

Osilaja Lucy O.
Redeemer's University
P.M.B. 230
Ede, Osun State
Nigeria.
www.run.edu.ng

CHRISTIAN HAPPY <happic@run.edu.ng> Mon, Nov 15, 2021 at 10:42 AM
To: O OSILAJA <osilajao@run.edu.ng>
Cc: tochi@afrisec.com, Bursar Redeemer's University <bursar@run.edu.ng>

Dear Mrs. Osilaja,
This is a reliable company that is leading major security work in most corporate organizations on the continent. Please proceed with payment to enable them complete this part of the project. I take full responsibility for the risk as I give this instruction. Please print this mail and file it, so that auditors will know that I have given the instructions. I am also available to address the external auditors if need be.
Thank you.
Regards.

Christian Happy, PhD
Professor of Molecular Biology and Genomics
Director, African Center of Excellence for Genomics of Infectious Diseases (ACEGID)
Redeemer's University
Ede, Osun State, Nigeria
Tel: +234-802-338-3684
E-mail: happic@run.edu.ng
Website: www.run.edu.ng

[Quoted text hidden]



APPENDIX 4
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;

