



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

**FINAL 2024 PROCUREMENT
AUDIT REPORT**



**AFRICA CENTRE OF EXCELLENCE ON
TECHNOLOGY ENHANCED LEARNING
(ACETEL)**

NATIONAL OPEN UNIVERSITY OF NIGERIA

SUBMITTED BY

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**ABBREVIATIONS AND ACRONYMS**

ACE	Africa Centre of Excellence.
ACE - IMPACT	Africa Centre of Excellence for Development Impact.
ACETEL	Africa Centre of Excellence on Technology Enhanced Learning
CL	Centre Leader.
CQS	Consultant Qualification Selection.
DC	Direct contract.
FGN	Federal Government of Nigeria.
FME	Federal Ministry of Education.
GPN	General Procurement Notice.
IC	Individual Consultant.
ICB	International Competitive Bidding.
IDA	International Development Association.
IS	International Shopping.
LCS	Least Cost Selection.
LIB	Limited International Bidding.
M&E	Monitoring and Evaluation.
NAPCU	National ACE Project Coordination Unit.
NCB	National Competitive Bidding.
NGN	Nigerian Naira.
NOUN	National Open University of Nigeria
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
UNN	University of Nigeria Nsukka.
USD	United States Dollar
VFM	Value for Money
WB	World Bank



SECTION 1 - EXECUTIVE SUMMARY

1.1 General

The National Universities Commission (NUC) appointed Cosset Consultants as consultants to carry out the Procurement Process Audit of the Africa Centre of Excellence on Technology Enhanced Learning (ACETEL), National Open University of Nigeria (NOUN). NOUN is one of the universities that are benefitting from the 17 Second Africa Higher Education Centres of Excellence for Development Impact (ACE-IMPACT) Projects.

1.2 Aim

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

1.3 Methodology and Review Procedure

1.3.1 Methodology

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

Generally, these phases include 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 ACETEL was carried out with the use of checklists. Appendix II.



1.3.2 Review Procedure

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

1.4 Contract Packages

- i. The contracts presented as done by ACETEL in 2024 is six (6) in number. This is made up of seven (7) items of good, and one (1) work as shown in the inventory of sampled and reviewed contracts. Appendix 1.
- ii. The appropriate procurement methods to use for every contract based on the thresholds are stated. The actual methods used by the Centre are also stated as shown in Appendix 1.

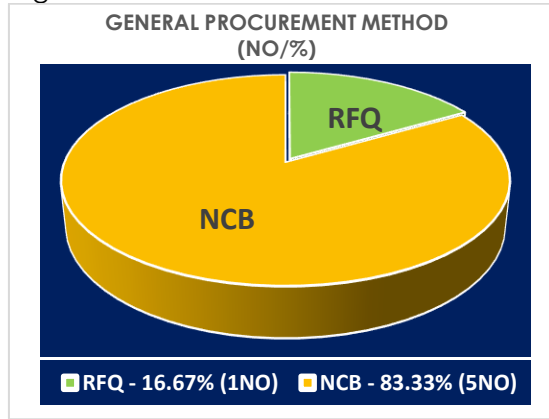
Table 1

VALUES OF PROCUREMENT METHODS AND TYPES (AMOUNT/%)						
No	METHOD			TYPE		
	Method	Total Method Procured (N)	% of Procured Method	Type	Total Type Procured (N)	% of Procured Type
1	NCB	313,729,736.75	83.33	GOODS	405,624,736.75	100
2	RFQ	91,895,000.00	16.67			
3	TOTAL	N405,624,736.75	100%		N405,624,736.75	100%

1.4.1 General Procurement Methods

The dominant method used by ACETEL for the procured contracts was the National Competitive Bidding (NCB) it has 83.33% representation with five (5) contracts while the Request for Quotation (RFQ) has 16.67% with one contract. All the procurements were good contracts as shown on Figure 1. Table 1 above shows the values of the procurement methods.

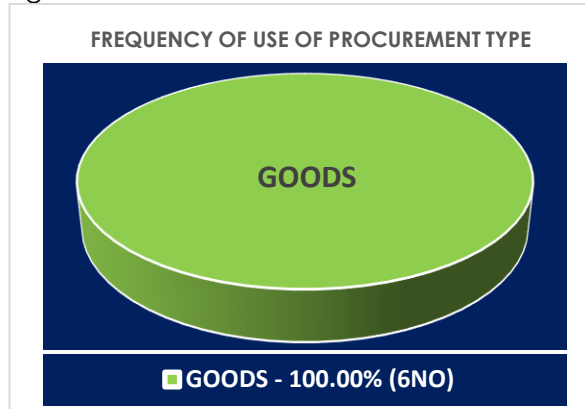
Figure 1



1.4.2 General Procurement Types

All the six (6) contracts procured by ACETEL in 2024 were 100% goods. There were no works and services contracts. Figure 2. Table 1 above shows the values of the procurement types.

Figure 2



NOTE: REVIEW SAMPLE IS A PERCENTAGE OF TOTAL PROCUREMENT

1.4.3 Sample Size

The audit sample size of 33.33% was determined by random sampling of the procured contracts. The selection considered the various procurement methods used as well as the procurement types. Table 3 and 4.

TABLE 3- FORM 3 - SELECTION OF REVIEW SAMPLE METHODS

	CONTRACTS	NCB	RFQ	DC	Total
		Post Review	Post Review	Post Review	Post Review
	Reviewed	1	1	0	2
		out of	out of	out of	out of
	Population	5	1	0	6

TABLE 4- FORM 3 - SELECTION OF REVIEW SAMPLE TYPES

	CONTRACTS	Goods	Works	Services	Total
		Post Review	Post Review	Post Review	Post Review
	Reviewed	2	0	0	2
		out of	out of	out of	out of
	Population	6	0	0	6

Table 2

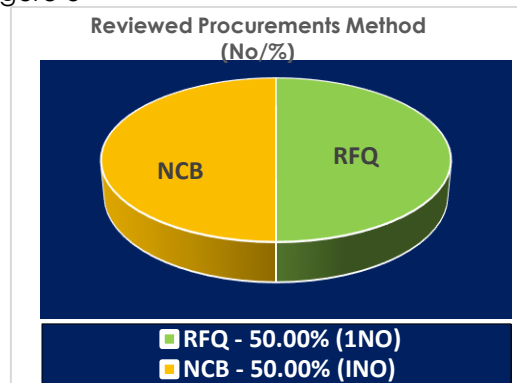
PROCURED/SAMPLE VALUES OF METHODS AND TYPES (AMOUNT/%)								
No	METHOD				TYPE			
	Method	Total Method Procured (N)	Reviewed Sample Method (N)	Review Sample (%)	Type	Total Type Procured (N)	Reviewed Sample Type (N)	Review Sample (%)
1	NCB	313,729,736.75	95,903,168.75	23.64	GOODS	405,624,736.75	187,798,168.75	46.30
2	RFQ	91,895,000.00	91,895,000.00	22.66				
3	TOTAL	N405,624,736.75	187,798,168.75	46.30%		N405,624,736.75	187,798,168.75	46.30%

NOTE: REVIEW SAMPLES PERCENTAGES ARE THOSE OF REVIEWED CONTRACTS

1.4.3.1 Sample Methods

The NCB method was dominant. The sample size of 33.33% is made up of two (2) contracts. One (1) was procured using the RFQ. It makes up 50.00% of the sample size. One (1) item were procured using NCB and it constitute 50.00% of the sample size. Figure 3. Table 2 above shows the values of the sample methods.

Figure 3

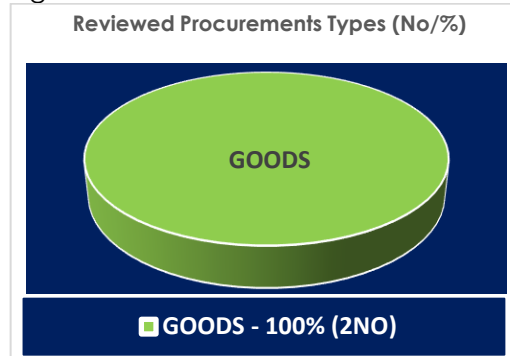


1.4.3.2 Sample Types

Two (2) procurement types were used by ACETEL. It represents 100% of the samples reviewed and One (1). There were no works and services contract

reviewed. It is only goods and it represents 33.33% of the sample. No services contract was procured in 2024. Figure 4. Table 2 above shows the values of the sample types.

Figure 4



1.5 Findings

1. The Public Procurement Act (2007) as amended was used by the Centre of Excellence on Technology Enhanced Learning (ACETEL) in the 2024 procurement activities.
2. Standard Bidding Documents (SBD) were seen to have been used for the procurements.
3. Six (6) contracts were presented as procured for year 2024 by the Centre. This comprised of one (1) NCB contract and six (6) RFQs. Seven (7) of these were goods procurement while one (1) was a work contract.
4. The various approval boards and committees are well constituted and participated in the approval of the various contracts as presented by the procurement officer of the Centre. The various meetings were equally sighted. The analysis and evaluation of bids for the contracts were substantial.
5. The ACETEL has qualified procurement staff.
6. The analysis and checks of the bids prices was done and the results turned out substantial competitiveness.



7. On the average, payments were seen to have been made within reasonable time, from date of application to the date of disbursement.
8. Withholding Taxes (WHT) and Value Added Taxes (VAT) were deducted and evidently remitted to the relevant tax authorities.
9. The unsuccessful bidders were debriefed.

1.6 Exit meetings

An exit meeting was held where communications on the preliminary findings were discussed with the Centre staff. The few issues were discussed and resolved. The exit meeting data table is as in the attached appendix iii.

1.7 Infractions

There were no infractions identified from the reviewed documents of the ACETEL 2024 procurements activities.

1.8 Procurement Process and Activities Assessment

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

Overall, the **ACE-TEL** is adjudged to have achieved an aggregate **“LOW”** risk grading and a **“FAIR”** procurement efficiency/performance rating.

1.9 Rating and Classification

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

Table 5:

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

1.10 Audit Opinion

This opinion considered the contents of the compliant ratings as shown in table 6; which basically was the aggregate effects on the institutional guidelines, the Public Procurement Act 2007 and the WB general procurement principles. The ACETEL, National Open University of Nigeria procurement activities of ACE-Impact projects **NEEDS IMPROVEMENT**. The assessed mark is Seventy-Four percent (74%).

Table 6: Performance and Compliant Grading

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



1.11 Recommendations

1. There is substantial improvement on the procurement activities of the ACETEL.
2. The Centre should be more detailed in evaluating bids.
3. The Centre is advised to ensure that necessary approvals are obtained for all respective procurement categories.
4. Procurement training for staff of the Centre is still advised. It will help to improve the procurement process and enhance results; with understanding of the PPA 2007 as amended and the application of the general procurement guidelines and principles.
5. The performances of the reviewed contracts are detailed in the specific Contracts reviews below.

QS. Okoye N. Ifeanacho (FNIQS)

(Team Leader)

February, 2025



SECTION 2 – INTRODUCTION

2.1 BACKGROUND

Due to the need to promote regional specialization amongst Universities in the West and Central Africa sub-region within disciplines that address 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) Project resulted from the successes achieved with the ACE 1. ACE-Impact project has 43 Centres in the sub-region, with 17 of them being run by Nigeria Universities.

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

2.2 THE AFRICA CENTER OF EXCELLENCE ON TECHNOLOGY ENHANCED LEARNING (ACETEL).

ACETEL stated that its “programmes are designed to build capacity in Artificial Intelligence, Cyber Security, and Management Information Systems courses at the postgraduate levels leading to the production of highly skilled human resource to drive the adoption and use of ICT solutions. It also offers short courses to bridge technology knowledge



gaps”. It further stated that “the ACETEL research focuses on gaps, needs assessment of digital capacity development, solutions, and policy issues in the education and public sectors; effectiveness of green logistics information technology learning tools on students' academic achievement in STEM-related courses; developing smart digital learning tools for science in Open and Distance Education; impact of Cybercrime on Learners' Academic Performance and Research Data Integrity; and enhancing postgraduate learners' research skills using cloud computing learning tools.”

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.

However, the FG/NUC and the WB have agreed to allow the ACE-Impact 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 guideline 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 ACE-IMPACT

The purpose of the Procurement Audit of ACE-Impact 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-Impact (Nigeria) for the period under review and to report findings to the National Universities Commission (NUC).



2.7 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.

2.8 ENGAGEMENT OF COSSET CONSULTANTS

The NUC engaged Cosset Consultants to carry out post review of the 2024 procurement activities of the 17 ACE-Impact Centres in fourteen (14) Nigeria Universities, including the ACETEL, National Open University of Nigeria.

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 ACETEL that were involved in the various stages of the procurement process/activities. The opinions and clarifications from the ACETEL 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 forms 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: (i) Procurement Plan (ii) Solicitation documents used before award (iii) Contract files (iv) Payment Vouchers, (v) Cash Book.
3. Visits to selected project sites were undertaken to determine the quality of materials and labour deployed to the work(s) by the contractor(s). It also helps to determine the level of supervision from the ACETEL procurement staff.



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

- (1) Compliance with the provisions of the World Bank Procurement Guideline.
- (2) Compliance with the provisions of the Public Procurement Act 2007 (examine the Management Control Framework in place to monitor procurement and contracting activities within ACETEL Project).
- (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 ACETEL Project who are directly involved in procurement and contracting activities).
- (5) Optimized commercial performance and value for money (review related procurement procedures, guidelines and processes and determine the level to which value for money was achieved).

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

6. The personnel interacted with at the ACETEL, NOUN during the field works were:

- (1) Centre Leader
- (2) Procurement Officer.
- (3) Accountant.
- (4) M & E officer



SECTION 3 – SCOPE AND REVIEW SAMPLES

3.1 AUDIT SCOPE

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

- i. Whether the procurement statements from the ACETEL procurement unit conform to accepted procurement principles in accordance with the NUC/WB guidelines.
- ii. Whether they fairly represent the financial position of the ACETEL project.
- iii. Whether the results of operations for a given period are accurately represented.
- iv. Whether the procurement statements have been altered.

3.2 REVIEW SAMPLE

During the field work, ACETEL presented a list of six (6) procured items in 2024.

Two (2) procurements were selected for review. The selection was 33.33% of the procured items and amount to about 46.30% of the value of the procured contracts.

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



Table 7 – ANALYSIS OF NUMBERS OF COMPLETED/UNCOMPLETED CONTRACTS

S/NO	DESCRIPTION	NO OF PROJECTS COMPLETED	NO OF PROJECTS ON-GOING	TOTAL
1	January 1, 2024 to December 31, 2024	6	0	6
	TOTAL	6	0	6

Table 8 – ANALYSIS OF PERCENTAGE S OF COMPLETED/UNCOMPLETED CONTRACTS

S/NO	DESCRIPTION	PERCENTAGE
1	Completed (6No)	100.00%
2	Uncompleted (0No)	0.00%
	TOTAL	100%

NOTE: ABOUT 20% (SUBSTRUCTURE) OF THE 87.50% HAVE BEEN COMPLETED

Table 9 – ANALYSIS OF AMOUNTS OF COMPLETED/UNCOMPLETED CONTRACTS

S/NO	DESCRIPTION	VALUE (N)	PERCENTAGE (%)
1	Completed (6No)	405,624,736.75	100.00%
2	Uncompleted (0No)	0.00	0.00%
	TOTAL	405,624,736.75	100%

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 ACETEL staff. There were also interviews and interactions with key personnel. The value of the six (6) contracts was N405,624,736.75.



SECTION 4 - SPECIFIC CONTRACTS/PROJECTS DETAILS

4.1 PROCUREMENT OF BRAND-NEW HILUX 4WD. SPEC PETROL ENGINE, DOUBLE CABIN, AIR-CONDITIONER.

4.1.1 Introduction

The process for the procurement of the Toyota Hilux 4WD was initiated on November 13, 2024 by inviting three (3) OEM/Dealers to submit quotations. The selection was from the list of OEMs shortlisted by the BPP to use for such procurements.

The three (3) vendors submitted quotations within the bids submission deadline of November 28, 2024. The bids were opened, evaluated and the award made to **Messrs R.T Briscoe Nig. Ltd, of 410, Cadastral Zone, Opp. NNPC Filling Station, Jabi Airport Junction, Abuja** who made the lowest bid offer of Ninety-One Million Eight Hundred and Ninety-Five thousand Naira (N91,895,000.00). At the date of award, this amount is an equivalent of USD55,980.63 (at N1,641.55/\$), and it is about 0.93% of the Bank financing.

The vehicle was delivered on December 23, 2024 after payment by the Centre on December 16, 2024 as agreed by the parties-payment before delivery.

4.1.2 Observations/ Findings

The observation with the procurement process are as follows:

4.1.2.1 Procurement Planning

The procurement is in the signed 2024 Procurement Plan.

4.1.2.2 Advertisement

This was not advertised. The Centre selected bidders from the list of OEMS approved by the BPP.

4.1.2.3 Pre/Post Qualification

Prequalification was not used. However, the assessment of the bidders has been done by the BPP.

4.1.2.4 Competition

The process was competitive.



4.1.2.5 Bid Opening

The bid opening was carried out with all necessary information recorded on the bid opening sheet. Independent observers and the bidder's representatives were present.

4.1.2.6 Bidding Documents

The materials for the bid were the Standard Bidding Document (SBD). The bidding documents were well prepared, and they included the specifications of the vehicles.

4.1.2.7 Evaluation of Bids/ Proposals

The bids were evaluated by the approved evaluation committee members and the report was presented on December 13, 2024. The lowest bidder, MESSRS R.T BRISCOE NIG. LTD was recommended as the most responsive for the award.

4.1.2.8 Awards of Contract

The Award Letter dated December 13, 2024 was issued to MESSRS R.T BRISCOE NIG. LTD at the sum of Ninety-One Million Eight Hundred and Ninety-Five thousand Naira (N91,895,000.00).

4.1.2.9 Contract Documents

Letter of Award, the specifications and the submitted bid constituted the Contract Documents. There is also the Acceptance letter.

4.1.2.10 Contract Implementation

The contract implementation was good. The vehicle was delivered within 40 days from the commencement of the process and within 10 days from award of contract.

4.1.2.11 Payments

A one-off payment of N91,895,000.00 (gross) was made on time as agreed.

4.1.2.12 Physical Inspection

Physical inspection of the vehicle was carried out and the team was satisfied.



4.1.3 Recommendation

The Centre should always commence the procurement process on time to avoid the use of procurement method that has less competitive and transparent attributes than the NCB.

4.1.4 Conclusion

There is need for more training for the procurement staff. The few observed lapses can be avoided with consistent staff trainings, workshops and seminars on procurement.



4.2. PROCUREMENT AND INSTALLATION OF EQUIPMENT FOR THE UPGRADE OF EXISTING MULTI-MEDIA TEACHING RECORDING AND BASIC COMPUTER LABORATORY AT ACETEL

4.2.1 Introduction

This contract was included in the 2024 procurement plan of the centre. The procurement method used for this contract was NCB as advertisements were placed in two National Newspapers namely; The Awareness Times and The National Express. The goods were for the upgrade of ACETEL computer laboratories. Four (4) quotations were received and analysed. The details of the analysis carried out are as follows;

1. MESSRS. PRIMETOUCH TECHNOLOGY LTD: – N95,903,168.73 (completion period offered by the contractor was 8 weeks).
2. MESSRS. NATVIEW TECHNOLOGIES LTD.: – N144,291,212.50 (completion period offered by the contractor was 9 weeks).
3. MESSRS. VAIL KONCEPT LTD.: – N104,356,928.00 (completion period offered by the contractor was 11 weeks).
4. MESSRS. GLAUBIG NIG. LTD.: - N110,217,012.00 (completion period offered by the contractor was 12 weeks).

The contract was awarded to **MESSRS PRIMETOUCH TECHNOLOGY LTD of 22, Neke Street, Unit Itaoluwo Road, Ikorodu, Lagos state;** who was the least responsive bidder with the contract sum of N95,903.168.73 (ninety-five million nine hundred and three thousand one hundred- and sixty-eight-naira, seventy-three kobo). This is equivalent to USD 60,127.75 (sixty thousand one hundred and twenty-seven dollars, seventy-five cents) at N1,594.99 per dollar. It is about 1% of the Bank Financing. The award letter was issued on the March 18, 2024. The acceptance letter was dated March 21, 2024. The contract was completed on May 2, 2024, which is approximately Six (6) weeks from the date the contract agreement was signed, and falls within the 8 weeks completion period offered by the contractor.

The payments were made in three (3) phases. Below is the breakdown of the payments made;

- i. N28,770,950.63 (gross) – Being 30% payment for upgrade of multimedia laboratory. This was paid with voucher No: PV/2024/NOU-1/000000117 on March 28, 2024.



- ii. N38,361,267.50 (gross) – Being 40% payment for upgrade of multimedia and basic computer labs. Made with voucher No: PV/2024/NOU-1/000000173 on May 3, 2024.
- iii. N28,770,950.62 (gross) – Being final payment for upgrade of existing laboratory; using voucher No: PV/2024/NOU-1/000000206 on May 23, 2024.

4.2.2 Observations/ Findings

The following observations in respect to the process were made during the review:

4.2.2.1 Procurement Planning

The contract was included in the procurement plan of the center for the year 2024.

4.2.2.2 Advertisement

Proper advertisements were made on two newspapers namely: Awareness Times and National Express.

4.2.2.3 Pre/Post Qualification

There was no separate pre-qualification because of the threshold. Bidders were invited to bid based on their credibility and past performances records with the University.

4.2.2.4 Competition

The level of competition was commendable. Four (4) vendors submitted bids.

4.2.2.5 Bid Opening

- i. The bids were opened in the presence of bidders representatives, the procurement team of the Centre and some independent observers.
- ii. The bid validity period was also not stated.

4.2.2.6 Bidding Documents

Standard bidding documents were used for this procurement.

4.2.2.7 Evaluation of Bids/ Proposals

The bids were evaluated and analysed by the procurement committee. The report of the evaluation process was dated March 13, 2024. The University's Tenders Board approved the recommendations made by the procurement committee before award letter was issued to the successful bidder.



4.2.2.8 Award of Contract

The contract was awarded to MESSRS. PRIMETOUCH TECHNOLOGY LTD., who was the least responsive bidder in compliance with Section 33 (1&2) of the 2007 Public Procurement Act, with the contract sum of Ninety-five million nine hundred and three thousand one hundred- and sixty-eight-naira, seventy-three kobo (N95,903,168.73), and a completion period of eight (8) weeks. The award letter is dated March 18, 2024.

4.2.2.9 Contract Documents Pre/Post Qualification

The contract documents included; the Standard Bidding Documents, the signed contract Agreement, letter of notification of award of contract and the acceptance letter.

4.2.2.10 Procurement Duration

The procurement duration was 72days (up to the date the contract agreement was signed); which is quite long.

4.2.2.11 Contract Implementation

The contract implementation was satisfactory.

4.2.2.12 Payments

The payments were made in three (3) phases which are listed below;

- i. N28,770,950.63 – Being 30% payment for upgrade of multimedia lab. Voucher No: PV/2024/NOU-1/000000117 on March 28, 2024.
- ii. N38,361,267.50 – Being 40% payment for upgrade of multimedia and basic computer labs. Voucher No: PV/2024/NOU-1/000000173 on May 3, 2024.
- iii. N28,770,950.62 – Being final payment for upgrade of existing lab. Voucher No: PV/2024/NOU-1/000000206 on May 23, 2024.

4.2.2.13 Physical Inspection

The audit team made physical inspection of the goods procured by the Centre and pictures were taken. Some are shown in the attached pictures in Appendix vii.

4.2.3 Recommendation

Based on the audit process field work at the ACETEL, the Centre should;

1. Ensure to use widely accepted nationwide newspaper for advertisements in other to ensure proper nationwide outreach. This will improve competition as more bidder could respond and put in their bids.
2. The staff should be exposed to procurement.



4.2.4 Conclusion

It is essential that all necessary measures be put in place, to ensure seamless procurement results.



APPENDICES



APPENDIX I
LIST OF PROCURED ITEMS BY ACETEL

NATIONAL OPEN UNIVERSITY OF NIGERIA

APPENDIX I

INVENTORY OF PROCURED ITEMS/SAMPLED & REVIEWED PROJECTS

S/NO	CODE	DESCRIPTION	CONTRACTOR/ BENEFICIARY	AMOUNT (NAIRA)	DATE	TYPE	USED METHOD	APPROPRIATE METHOD	REVIEWED	REMARKS
	ACETEL - NOUN									
		GOODS								
1	ACEG202401	PROCUREMENT AND INSTALLATION OF IT ESSENTIAL EQUIPMENT AND NETWORKING LABORATORY FACILITIES FOR UPGRADE OF EXISTING CISCO LABORATORY AT AFRICA CENTRE OF EXCELLENCE ON TECHNOLOGY ENHANCED LEARNING (ACETEL) NOUN HQ, JABI, ABUJA	MESSRS PLUS 1 PROJECT SERVICE LTD	21,963,325.00	March 18, 2024	GOODS	NCB	NCB		COMPLETED
2	ACEG202402	PROCUREMENT AND INSTALLATION OF EQUIPMENT FOR THE UPGRADE OF EXISTING ARTIFICIAL INTELLIGENCE AND CYBER SECURITY LABORATORY AT ACETEL, NOUN HQ, ABUJA	MESSRS. OMNI DATA GLOBAL SERVICES LIMITED	88,015,625.00	March 18, 2024	GOODS	NCB	NCB		COMPLETED
3	ACEG202403	PROCUREMENT AND INSTALLATION OF EQUIPMENT FOR THE UPGRADE OF EXISTING MANAGEMENT INFORMATION SYSTEM (MIS) AND VIRTUAL REALITY LABORATORY AT ACETEL NOUN HQ, ABUJA	MESSRS. VAIL KONCEPTS LIMITED	35,556,018.00	March 18, 2024	GOODS	NCB	NCB		COMPLETED



4	ACEG202404	PROCUREMENT AND INSTALLATION OF EQUIPMENT FOR UPGRADE OF EXISTING MULTIMEDIA TEACHING RECORDING AND BASIC COMPUTER LABORATORY AT NOUN HQ, JABI, ABUJA.	MESSRS. PRIMETOUCH TECHNOLOGIES VENTURES LIMITED	95,903,168.75	March 18, 2024	GOODS	NCB	NCB	REVIEWED	COMPLETED
5	ACEG202405	FURNISHING OF AFRICA CENTRE OF EXCELLENCE ON TECHNOLOGY ENHANCED LEARNING (ACETEL) BUILDING AT NOUN HQ, JABI, ABUJA.	MESSRS EXTREME ENERGY LIMITED	72,291,600.00	March 18, 2024	GOODS	NCB	NCB		COMPLETED
6	ACEG202406	PROCUREMENT OF BRAND-NEW HILUX 4WD SPEC PETROL ENGINE, DOUBLE CABIN, AIR CONDITIONER, POWER WINDOWS, LEATHER SEATS, SIDE STEPS, 5-SEATER, 2.7 LITRES ENGINE, AIRBAGS, ABS, SIDE MIRROR, RADIO PLAYER, ELECTRONIC FUEL TANK CAPACITY, 265/65R17, HYDRAULIC POWER STEERING SWITEC, BLUETOOTH, 4 SPEAKERS, HALOGEN LAMP, HEATER CONTROL PANEL, AND OTHER ACCESSORIES.	MESSRS. R.T. BRISCO NIGERIA LIMITED	91,895,000.00	December 13, 2024	GOODS	RFQ	NCB	REVIEWED	COMPLETED
		WORKS								
		SERVICES								
	TOTAL			405,624,736.75				33.33% REVIEW SAMPLE		



APPENDIX II
CHECKLIST AND PROCUREMENT DURATION



AFRICA CENTRE OF EXCELLENCE ON TECHNOLOGY ENHANCED LEARNING (ACETEL)
NATIONAL OPEN UNIVERSITY OF NIGERIA

GOODS
CHECK LIST

1. PROCUREMENT OF BRAND-NEW HILUX 4WD. SPEC PETROL ENGINE, DOUBLE CABIN, AIR-CONDITIONER.

LOAN/CREDIT NO.6510-NG	REVIEW DATE: JANUARY 7, 2025			
CONTRACT DATA				
Contract Name: Procurement of Brand-New Hilux 4WD. Spec Petrol Engine, Double Cabin, Air-Conditioner, Power Windows, Leather Seats, Side steps, 4 Speed, Automatic Transmission, 5-Seater, 2.7litre Engine, Airbags, ABS, Side Mirrow, Radio Player, Electronic Fuel Tank Capacity, 265/65R17, Hydraulic Power Steering Switec, Bluetooth, 4 Speakers, Halogen Headlamp, Heater Control panel tools and other accessories. Contract Number: ACEG202406	Type of Contract: Lump Sum			Contract Amount: N
	Goods (X)	Works ()	Services ()	91,895,000.00
Contractor's Name & Address: Messrs R.T Briscoe Nig. Ltd, 410, Cadastral Zone, Opp. NNPC Filling Station, Jabi Airport Junction, Abuja.	Notification of Award & Date			December 13, 2024
	Acceptance Letter & Date			December 16, 2024
No. of Bids Received: Three (5)	Start Date of Contract Performance			December 16, 2024
	Date of Contract Agreement:			Not Used
Location of Goods, Works or Service:	National Open University of Nigeria Abuja.			
TOPIC	COMMENTS & FINDINGS:			
PRFOCUREMENT AND CONTRACTING				
Contract Package (Items & Quantity)	ACEG202406 -Procurement of Brand-New Hilux 4WD. Spec Petrol Engine, Double Cabin, Air-Conditioner, Power Windows, Leather Seats, Side steps, 4 Speed, Automatic Transmission, 5-Seater, 2.7litre Engine.			
	-One (1) Item			

Contract Type {Goods, Works (S&L) Services}	Goods		
Procurement Method (ICB, LIB, NCB, SHOPPING-RFQ/RFT)	RFQ - Selection		
Prequalification (Yes/No)	Not applicable		
Single Stage/Two Stage	Single Stage		
Domestic Preference (Yes/No)	No		
Bank Review (PRIOR, POST, SOL)	Prior		
COSTS			
USD Equivalent	55,980.63		
Exchange Rate/Date	USD 1,641.55 (CBN Rate for December 13, 2024).		
Price of Lowest Evaluated Bidder (N)	91,895,000.00		
Contract Value at Award (N)	91,895,000.00		
Contingencies in PAD	N/A		
Final Contract Price (N)	N91,895,000.00 (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	November 13, 2024		
Submission of Bids	November 28, 2024		
Contract Award Signature	December 13, 2024		
Date of Contract Performance	December 16, 2024		
Completion Period Offered by the Contractor	Not Stated		
Date of Contract Completion	December 23, 2024		
CONTRACT ADMINISTRATION:			
Changes to Contract	Description	Date	Price Impact
	None	Not Applicable	Not Applicable
Final Payment	Description	Date of Invoice	Date of Payment
	Procurement of Brand-New Hilux 4WD. Spec Petrol Engine.	December 20, 2024	December 16, 2024
Total Payment (N)	91,895,000.00 (gross)		
DISBURSEMENT			



Disbursement Method (Direct, SOE, Special Account)	Direct			
Percentage of Bank Financing (%)	0.93%			
Disbursements: Amount & Date:	1.N91,895,000.00 (Gross); PV/2024/NOU-1/000000485 of December 16, 2024 (WHT=N4,274,186.05; VAT= N6,411,279.07; Stamp Duty=N854,837.21			
DELIVERABLES:				
Contract Package	Reference/ Description	Quantity/% Completed	Date Delivered/ Completed	Remarks (Note any Discrepancies from Contract)
ACEG202406	Procurement of Brand-New Hilux 4WD. Spec Petrol Engine.	100%	December 23, 2024	None



AFRICA CENTRE OF EXCELLENCE ON TECHNOLOGY ENHANCED LEARNING (ACETEL)
NATIONAL OPEN UNIVERSITY OF NIGERIA

PROCUREMENT DURATION FORM

GOODS

Contract No: ACEG202406

Contract Name: Procurement of Brand-New Hilux 4WD. Spec Petrol Engine.

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	November 13, 2024	0	0
10	Submission of bids	November 28, 2024	15	15
11	Bid Evaluation Report preparation (financial)	December 13, 2024	15	15
12	Request for Clarification	Not Applicable	0	0
13	Bank's No Objection	Not Applicable	0	0
14	Contract Award Notice	December 13, 2024	1	1
15	Contract Signed	Not Sighted	0	0
	TOTAL DAYS		DAYS	31 DAYS



**AFRICA CENTRE OF EXCELLENCE ON TECHNOLOGY ENHANCED LEARNING
(ACETEL)
NATIONAL OPEN UNIVERSITY, ABUJA.
CHECK LIST
GOODS**

2. PROCUREMENT AND INSTALLATION OF EQUIPMENT FOR THE UPGRADE OF EXISTING MULTI-MEDIA TEACHING RECORDING AND BASIC COMPUTER LABORATORY AT ACETEL

LOAN/CREDIT NO.6510-NG	REVIEW DATE: JANUARY 7, 2025			
CONTRACT DATA				
Contract Name: Procurement and installation of equipment for the upgrade of existing multi-media teaching recording and basic computer laboratory at ACETEL Contract Number: ACEG202404	Type of Contract: Lump Sum			Contract Amount: N
	Goods (X)	Work ()	Services ()	95,903,168.75
Contractor's Name: Messrs. Primetouch Technologies Ventures. Contractor's Address: 22, Neke Street, Unit Itaoluwo Road, Ikorodu, Lagos state.	Notification of Award & Date			March 18, 2024
	Acceptance Letter & Date			March 21, 2024
No. Of Bids Received: Four (4)	Start Date of Contract Performance:			March 28, 2024
	Date of Contract Agreement:			March 22, 2024
Location of Goods, Works or Service:	ACETEL, National Open University of Nigeria, Abuja.			
TOPIC	COMMENTS & FINDINGS:			
PROCUREMENT AND CONTRACTING				
Contract Package (Items & Quantity)	Contract Package: Procurement and installation of equipment for the upgrade of existing multi-media teaching recording and basic computer laboratory at ACETEL			
	1. High-performance desktop computer 2. Multimedia editing workstation and software 3. Westcott LED sights 4. Audio recorders – 1 unit 5. Audio mixer – 1 unit 6. Processor intel corei7, ram 16GB, DDR4 or higher, storage SSD: 500GB – 6units 7. Epson home cinema projector 2150 wireless 1080p miracast 8. Smart board 4LG 55inch video wall screen – 2units 9. Behringer HPX200 headphones high definition.			
Contract Type {Goods, Works (S&L) Services}	Goods			
Procurement Method (ICB, LIB, NCB, SHOPPING-RFQ/RFT)	NCB			
Prequalification (Yes/No)	No			
Single Stage/Two Stage	Single stage			

Domestic Preference (Yes/No)	No		
Bank Review (PRIOR, POST, SOL)	Post		
COSTS			
USD Equivalent	USD 60,127.75		
Exchange Rate/Date	USD1,594.99 (CBN rate as at March 18, 2024)		
Price of Lowest Evaluated Bidder (N)	95,903,168.75		
Contract Value at Award (N)	95,903,168.75		
Contingencies in PAD	Not Applicable		
Final Contract Price (N)	95,903,168.75		
TIME (DATE)			
General Procurement Notice (GPN)	Advertisements were made in two National Dailies namely; The Awareness Times and The National Express		
Request for Proposal (RFP)	Not applicable		
Invitation for Prequalification	Not applicable		
Invitation for Bids/Quotation	January 8, 2024		
Submission of Bids/Quotation	January 21, 2024		
Contract Award Signature	March 18, 2024		
Date of Contract Performance	March 28, 2024		
Completion Period Offered by the Contractor	8 weeks		
Date of Contract Completion	May 2, 2024 (Approximately six (6) weeks from the date of the contract Agreement)		
CONTRACT ADMINISTRATION:			
Changes to Contract	Description	Date	Price Impact
	None	Not Sighted	Not Sighted
Final Payment	Description	Date of Invoice	Date of Payment
	Procurement and installation of equipment for the upgrade of existing multi-media teaching recording and basic computer laboratory at ACETEL	May 2, 2024	May 23, 2024
Total Payment (N)	95,903,168.75 (gross)		
DISBURSEMENT			
Disbursement Method (Direct, SOE, Special Account)	Direct		
Percentage of Bank Financing (%)	1%		
Disbursements: Amount & Date	i. N28,770,950.63 – Being 30% payment for upgrade of multimedia lab. Voucher No: PV/2024/NOU-1/000000117 on March 28, 2024.		



	<ul style="list-style-type: none"> ii. N38,361,267.50 – Being 40% payment for upgrade of multimedia and basic computer labs. Voucher No: PV/2024/NOU-1/000000173 on May 3, 2024. iii. N28,770,950.62 – Being final payment for upgrade of existing lab. Voucher No: PV/2024/NOU-1/000000206 on May 23, 2024. 			
DELIVERABLES:				
Contract Package	Reference/Description	Quantity/% Completed	Date Delivered/Completed	Remarks (Note any Discrepancies from Contract)
	Procurement and installation of equipment for the upgrade of existing multi-media teaching recording and basic computer laboratory at ACETEL	100%	May 2, 2024	None



**AFRICA CENTRE OF EXCELLENCE ON TECHNOLOGY ENHANCED LEARNING
(ACETEL)
NATIONAL OPEN UNIVERSITY, ABUJA.
PROCUREMENT DURATION FORM
GOODS**

Contract No: ACEG202404

Contract Name: Procurement and installation of equipment for the upgrade of existing multi-media teaching recording and basic computer laboratory at ACETEL

Date General Procurement Notice (GPN): Not sighted

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	January 8, 2024	0	0
10	Submission of bids	January 21, 2024	13	13
11	Bid Evaluation Report preparation (financial)	March 11, 2024	49	49
12	Request for Clarification	Not Applicable	0	0
13	Bank's No Objection	Not Applicable	0	0
14	Contract Award Notice	March 18, 2024	7	7
15	Contract Signed	March 21, 2024	3	3
	TOTAL DAYS		DAYS	72 DAYS



APPENDIX III
EXIT MEETING SHEET

APPENDIX III

AFRICA CENTRE OF EXCELLENCE ON TECHNOLOGY ENHANCED LEARNING (ACETEL)

NATIONAL OPEN UNIVERSITY OF NIGERIA

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 debriefed.		
3	Advertisement/ Invitation to Bid	25.2(ii)	The Centre did not place advertisement for the procurement of the Hilux vehicle. She did not obtain approval from the BPP to use selection.	The Centre believed that there was no need to obtain approval since the bidders that were selected were from BPP approved OEMs. The Centre noted the correction and assured that such will not occur in subsequent procurements.	The fact that the BPP has a list of approved OEM/dealers does not mean that the Centre should not take into consideration the threshold and the position of the PPA regarding such procurement.
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 unlawful influence <i>(Directly, indirectly or attempting to influence in any manner the procurement process)</i>	58.4(b & c)			
9	Contract Splitting	58.4(d)			
10	Bid Rigging	58.4(e); 58.10(a & b)			



11	Competition, transparency	24			
12	Observers	19(b)			
13	Requested Document not provided	54.4(h)			
14	Non-remittance of Tax *Section 40 of the FIRS (Establishment) Act 2007	40*			
15	Direct Procurement	42			
16	Expression of Interest	44			
17	Request for Quotation	41			
18	Request for Proposal	45			
19	Bid Validity Period	29			
20	Procurement Planning Committee	21			
21	Tenders Board	22			



APPENDIX IV
PROCUREMENT PLAN



Procurement Plan-Goods

COUNTRY: NIGERIA
PROJECT: AFRICA CENTER ON EXCELLENCE ON TECHNOLOGY ENHANCED LEARNING
PROGRAMME: YEAR 2024 PROCUREMENT PLAN FOR GOODS
LOAN NO: 54150
NAME OF INSTITUTION: NATIONAL OPEN UNIVERSITY NIGERIA

NAME OF INSTITUTION: NATIONAL OPEN UNIVERSITY OF NIGERIA																								
GOODS																								
Description*	Package Number	Lot Number	Estimated Amount in ₦	BASIC DATA				Draft Bid Documents, including specs and quantities, draft SPN			If Post-Review, No-objection Dates are not needed		Bidding Period		Bid Evaluation		Contract Finalization				Contract Implementation			Link to Results
				Procurement Method	Pre-or Post Qualification	Prior or Post Review	Plan vs. Actual	Prep & Submission by Ex Agency	No-objection Date	On-line UNDB Gateway Nat Press	Bid Invitation Date	Bid Closing-Opening	Submission Bid Eval Rpt	No-objection Date	Plan vs. Actual	Contract Amount in ₦	Date Contract Award	Date Contract Advert	Date Contract Signature	Opening of Let of Credit	Arrival of Goods	Inspection Final Acceptance	Final Cost	
Norm Duration of Proc Steps					If Prequalification		Plan	4 - 7 wks	1 - 1.5 wks	1.5 - 2 wks		6 to	12 wks	1.5 - 3 wks	1 - 1.5 wks	Plan		1 wk		1.5-3 wks				
List of Contracts					add 7-13 wks		Actual									Actual								
Procurement of IT Essential Lab Network Lab (CISCO) Equipment and Facilities	ACEG202401	1	29,527,500.00	Open Tendering	NA	Post		14/12-23/12/23	NA	N/A		15/01-26/02/24	26/02/24	11/03/24	NA	Plan	29,527,500.00	14/03/24	18/03/24	25/03-29/03/24	N/A	28/05/2024		
Supply and Installation of Artificial Intelligence and Cyber Security Laboratory Equipment for upgrade of existing materials	ACEG202402	2	73,427,375.00	Open Tendering	NA	Post		14/12-23/12/23	NA	N/A		08/01-19/02/24	19/02/24	23/02/24	NA	Plan	73,427,375.00	14/03/24	18/03/24	25/03-29/03/24	N/A	28/05/2024		
Supply and Installation of Management Information System (MIS) and Virtual Reality Laboratory Equipment for upgrade	ACEG202403	3	44,330,000.00	Open Tendering	NA	Post		14/12-23/12/23	NA	N/A		08/01-19/02/24	19/02/24	23/02/24	NA	Plan	44,330,000.00	14/03/24	18/03/24	25/03-29/03/24	N/A	28/05/2024		
Supply and Installation of Multi-media Teaching and Recording Laboratory Equipment & Basic Computer Laboratory	ACEG202404	4	97,740,625.00	Open Tendering	NA	Post		14/12-23/12/23	NA	N/A		08/01-19/02/24	19/02/24	23/02/24	NA	Plan	97,740,625.00	14/03/24	18/03/24	25/03-29/03/24	N/A	28/05/2024		
Furnishing of ACETEL Building	ACEG202405	5	99,500,000.00	Open Tendering	NA	Post		14/12-23/12/23	NA	N/A		08/01-19/02/24	19/02/24	23/02/24	NA		99,500,000.00	14/03/24	18/03/24	25/03-29/03/24	N/A	26/08/2024		
Procurement of Brand New Hilux 4WD Spec Petrol Engine, Double Cabun, Air Conditioner, Power Windows, Leather Seats, Side Steps, 4 Speed Automatic Transmission, 5 Seater, 2.7 Litres Engine, Airbags, ABS, Side Mirror, Radio Player, Electronic Fuel Tank Capacity, 265/65R17, Hydraulic Power Steering Swiche, Bluetooth, 4 Speakers, Halogen Headlamp, Heater Control panel tools and other Accessories.	ACEG202406	1	92,500,000.00	Selective	NA	Post		04/03-07/04/24	NA	N/A		15/04-25/04/24	25/04/24	29/04/24	NA		92,500,000.00	06/05/24	08/05/24	13/05-17/05/24	N/A	31/05/2024		

The above is the ACETEL Procurement Plan for the year 2024. We choose to adopt "Selective Procurement System" for the procurement of the Vehicle as the Federal Government of Nigeria through the Bureau of Public Procurement has a list of approved accredited vehicle dealers with controlled price for the procurement of Government Vehicles (New Vehicles). However, the ACETEL intends to invites some of those approved dealers to participate in the implementation. The following are some of the approved accredited vehicle dealer. (Globe Motors Nig Ltd, Brisco Nig. L.td, Kojo Motors, Toyota Nig. Ltd, Mikano Auto Ltd, Elizade Nig. Ltd, Stallion Motors Ltd) and some other approved dealers



Procurement Plan-Works

COUNTRY: NIGERIA
PROJECT: AFRICA CENTER ON EXCELLENCE ON TECHNOLOGY ENHANCED LEARNING
PROGRAMME: YEAR 2024 PROCUREMENT PLAN FOR WORKS
LOAN NO:
NAME OF INSTITUTION: NATIONAL OPEN UNIVERSITY NIGERIA

WORK	Basic Data										Spec Proc Notice Advert	Bidding Period		Bid Evaluation		Contract Finalization				Contract Implementation					
	Description*	Package Number	Lot Number	Lumpsum or Bill of Quantities	Procurement Method	Estimated Amount in ₦	Pre-or Post Qualification	Prior or Post Review	Plan vs. Actual	Prep & Submission by Ex Agency		No-objection Date	On-line UNDB Gateway Nat Press	Bid Invitation Date	Bid Closing-Opening	Submission Bid Eval Rpt	No-objection Date	Plan vs. Actual	Contract Amount in ₦	Date Contract Award	Date Contract Advert	Date Contract Signature	Mobilization Advance Payment	Substantial Completion	Final Acceptance
Norm Duration of Proc Steps						If Prequalification		Plan	4 - 7 wks	1 - 1.5 wks	1.5 - 2 wks	1.5 - 2 wks	6 to	12 wks	1.5 - 3 wks	Plan		1 wk		1.5-3 wks					
						add 7-13 wks		Actual								Actual									
List of Contracts																									
Construction of ACETEL Building	ACEW202401	Lot 1	done	done		done	done	Plan	done	NA	NA	done	done	done	NA	Plan	760,785,348.58	done	done	done	done	10/08/2024			
								Actual								Actual									
Total Cost						0.00		Plan								Plan	760,785,348.58								0.00
								Actual								Actual									0.00



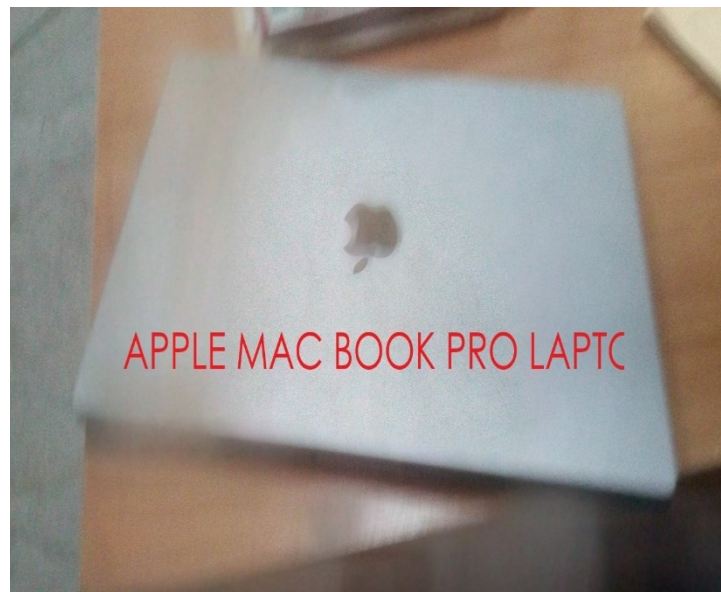
Procurement Plan-Consultants

COUNTRY: NIGERIA
PROJECT: AFRICA CENTER ON EXCELLENCE ON TECHNOLOGY ENHANCED LEARNING
PROGRAMME: YEAR 2024 PROCUREMENT PLAN FOR SERVICES
LOAN NO:
NAME OF INSTITUTION: NATIONAL OPEN UNIVERSITY NIGERIA

Grant ID#: 60029544		Contract Type	Estimated Amount in ₦	Prior/Post Review	Preparation Request for Proposals				Short List			Consultant Proposals		Proposal Evaluation and Negotiation for Projects Technical (T) & Financial (F) and Negotions (N)						Draft Contract		Contract Finalization				Contract Implementation									
Description*	Selection Method	Lumpsum or Time-Based			Plan vs. Actual	Prep & Submission by Ex Ag	No-objection Date	On-line UNDB Gateway Nat Press	Lead-time before shortlist	Submission Date	No-objection Date	Plan vs. Actual	Invitation Date	Submission/Opening Date	Submission Evaluation Report (T)	No-objection Evaluation Report (T)	Opening Financial Proposals	Preparation Eval Report (T)(F)	Negotiations (N)	Plan vs. Actual	Submission Date	No-objection Date	Contract Amount in ₦	Contract Award	Date Contract Advert	Contract Signature	Plan vs. Actual	Mobilization Advance Payment	Draft Report	Final Report	Final Cost				
Norm Duration of Proc Steps					Plan	3-6 wks	1-2 wks	1-1.5 wks	2 wks		1-2 wks	Plan	4 to	12 wks	2-3 wks	0.5-2 wks	2 wks	1-2 wks	2 wks	Plan	1-2 wks	1-2 wks				1 wk		1-3 wks	Plan						
List of Contracts					Actual							Actual								Actual															
					Plan							Plan								Plan															
					Actual							Actual								Actual															
					Plan							Plan								Plan															
					Actual							Actual								Actual															



APPENDIX V
PICTURES







E-FACE TIME AND ATTENDANC SCANNER



STORED ITEMS FOR FURNISHING ACETEL BUILDING











APPENDIX VI
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;