



**WEST AFRICAN CENTRE FOR WATER, IRRIGATION AND SUSTAINABLE
AGRICULTURE (WACWISA)**

PROJECT ID: 6389-GH

PROCUREMENT REPORT

FOR THE YEARS ENDED 31st DECEMBER, 2022

UNIVERSITY FOR DEVELOPMENT STUDIES

MINISTRY OF FINANCE (MoF)

INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT (IBRD)

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24th June, 2023

The Centre Director,
West Africa Centre for Water, Irrigation and Sustainable Agriculture (WACWISA)
University for Development Studies
P.O. Box 1350
Tamale, Ghana.

Dear Sir,

MANAGEMENT LETTER

WEST AFRICA CENTRE FOR WATER, IRRIGATION AND SUSTAINABLE AGRICULTURE (WACWISA) ON PROCUREMENT AUDIT OF THE FINANCIAL STATEMENTS FOR THE YEARS ENDED 31ST DECEMBER 2022

We have completed the Procurement audit of the Financial Statements of West Africa Centre for Water, Irrigation and Sustainable Agriculture (WACWISA), for the years ended 31st December, 2022.

This Procurement Report is the responsibility of the University for Development Studies' (the University) or (UDS) West African Centre for Water, Irrigation and Sustainable Agriculture (WACWISA).

Our responsibility is to express an independent opinion on the procurement procedures and contracts resulting therefrom based on records and explanations provided and made available to us by the Centre.

In our professional judgment as auditors, adequate and suitable procurement procedures have been conducted, and evidence, gathered to support the accuracy of the conclusion provided and contained in this Report.

The evidence was gathered in compliance with Public Procurement Act 2016, Act 663, as amended by Public Procurement Act 2016, Act 914 of Ghana and the World Bank Guidelines and Standards on procurement of goods, works, non-consulting services and consulting services in instances where processes approved by Public Procurement Act 2003, Act 663, as amended by Public Procurement Act 2016, Act 914 did not cover such transactions.

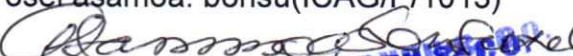
We draw your attention in this report to certain matters which we identified during the audit of the procurement activities and which, we consider, require your attention in line with International Standards of Auditing 265 which requires we communicate appropriately to those charged with governance and management deficiencies in internal control that has been identified during the audit and that, in our professional judgment, are of sufficient importance to merit your attentions.

Our Report is designed to include recommendations that may help minimise errors and avoid weaknesses that could lead to material losses or misstatements. The Steering Committee and the Management is encouraged to consider these recommendations and to take the actions needed to remedy these weaknesses.

This Report was generated from information and records provided by the University Procurement Unit relating to the Centre's procurements. The audit was conducted for the Centre represented by the Centre's Advisory Board and the World Bank. The Report is issued for World Bank and Centre's purpose only and should not be quoted or referred to, in whole or in part, without our prior written consent or by the operation of acceptable law or authority, except by the application of an appropriate law/authority. We accept no responsibility to any third party in relation to the Report except as provided in the immediately preceding sentence.

Yours faithfully,


osei asamoah. bonsu(ICAG/P/1013)


asamoah bonsu & co. (ICAG/P/2023/155)

ASAMOAH BONSU & CO.
CHARTERED ACCOUNTANTS
P.O. BOX 6045, TROMS
TELEPHONE 032224914

1.0 PROJECT'S PROCUREMENT PROCEDURES' DETAILS

The Project details were as follows:

Heading	Details
-Project Name	Africa Centre of Excellence (ACE) Development Impact Project
Participating University	University for Development Studies (UDS)
Credit No.	6389-GH

2.0 PERIOD COVERED BY PROJECT

The Project was to cover a period of five (5) years, from 1st January 2019 – 31st December 2023. The total amount budgeted for the entire Project as SDR4,796,925 (US\$6,650,000.00 Equivalent, SDR 0.71 = US\$1) for the University as at the time of the signing the Contract Agreement. The support was to come from World Bank through Ministry of Finance of the Government of Ghana.

3.0 MANAGEMENT

The Project's Procurement Procedures' was managed by the Centre's Management engaged by the University and the list is provided below:

Name	Position	Institution
Prof. Felix K. Abagale	Director	UDS STAFF
Prof. Gordana Kranjac-Berisalvjevic'	Deputy Director	UDS STAFF
Dr. Mohammed Hardi Shaibu	Director of Finance	UDS STAFF
Mr. Duke Agyeman Fredua	Director of Procurement	UDS STAFF
Prof. Mamudu Abunga Akudugu	Monitoring and Evaluation	UDS STAFF
Prof. Shaibu Abdul-Ganiyu	Academic Programmes Coordinator	UDS STAFF
Dr. Sylvester N. Ayambila	Applied Research Coordinator	UDS STAFF
Mr. Muftawu Iddrisu	Accountant	UDS STAFF
Prof. Cobbina Jerry Samuel	Industrial Liaison Officer	UDS STAFF

4.0 SUMMARY OF PROJECT FINANCES AND UTILIZATION

The Project received a total grant for the year under review of US\$1,377,262.23. Additionally, Externally Generated Funds (EGF) of US\$459,753.72 was received bringing the total funds available to US\$1,837,015.95. Total expenditure incurred amounted to US\$1,387,764.93 leaving surplus balance of US\$449,251.02 to be carried forward to 2023 for the continuation of the Project.

The following procurements and methods used were made available for audit by the Centre:

Procurement Activities 2022

DATE	AWARDEE	CONTRACT	METHOD	PROCEDURE	AMOUNT US\$
1-Mar-22	RIMI Enterprise	Supply of media and communication materials for WACWISA IRAD 2022 conference	Price Quotation	Tendering	3,745.64
18-May-22	URC Systems Limited	Supply and Installation of solar panels for the WACWISA Block	National Competitive Tendering	Tendering	82,044.62
18-May-22	Wagtech Ghana Limited	Supply and Installation of TOC Analyzers	National Competitive Tendering	Tendering	125,809.62
18-May-22	Mat-Bans Company Limited	Supply of Furniture: Lot1: Lecture Hall and Auditorium Furniture	National Competitive Tendering	Tendering	59,227.50
18-May-22	Kingsdeco Limited	Supply of Furniture: Lot 2: Office and Conference Hall furniture	National Competitive Tendering	Tendering	60,302.70
18-May-22	Utility Engineering Technological Services Limited	Supply of Electronic Equipment	National Competitive Tendering	Tendering	23,121.45
20-May-22	Home Prints Enterprise, Tamale	Labeling of WACWISA Assets	Price Quotation	Tendering	4,050.00
7-June-22	A.A. Y Enterprise	Supply of office consumables for WACWISA office	Price Quotation	Tendering	821.07
12-Sept-22	Sunta Drilling And Civil Engineering Limited, Tamale	Pumping Test For Boreholes in UDS, Nyankpala for Innocent Situkamazina Research Work	Price Quotation	Tendering	1,488.24

12-Sept-22	Rexford Enterprise	Supply of 1No. 15 plate battery for vehicle numbered GN 399721 – WACWISA	Price Quotation	Tendering	104.00
25-Oct-22	Wagtech Ghana Limited	Supply and Installation of hydrogen, carbon and nitrogen analysers	National Competitive Tendering	Tendering	157,467.36
10-Nov-22	M-Buk Concepts, Tamale	Supply and Installation of Sign Posts and Door Labels for WACWISA	Price Quotation	Tendering	4,064.15
23-Nov-22	Wagtech Ghana Limited	Supply and Installation of laboratory equipment - Lot 1	National Competitive Tendering	Tendering	203,284.82
12-Dec-22	Sagan Firdours Enterprise, Tamale	Supply of Assorted Items for Mohammed Joseph Essay Research Work, WACWISA	Price Quotation	Tendering	3,286.40
22-Dec-22	Rimi Enterprise, Tamale	Supply of Diaries for WACWISA	Price Quotation	Tendering	12,194.00
22-Dec-22	Rimi Enterprise, Tamale	Supply of Souvenir for WACWISA	Price Quotation	Tendering	4,891.25

5.0 INTRODUCTION AND AGREEMENT

The University for Development Studies, as one of the African universities through the Government of Ghana under the auspices of Africa Centre of Excellence (ACE) Development Impact Project won a grant from the World Bank, the Project Agreement was signed on 18th October, 2019 by the Minister of Finance representing the Government of Ghana and Pierrie Laporte the Country Director of Africa Region on behalf of the World Bank.

6.0 AIM OF PROCUREMENT AUDIT

The aim of the Audit, amongst others, was to review and comment on:

- a. the procurement and contracting processes, procedures and records engaged by the Centre in the implementation of Procurement activities and functions followed for the contracts;
- b. compliance with the Public Procurement Act 2003, Act 663 as amended by Public Procurement Act 2016, Act 914 and World Bank Procurement Guidelines with attention to economy and efficiency, equal opportunity, transparency and quality.

- c. Review UDS' own Internal Control over such Procurements and UDS' Internal Audit Reports on such Procurement.
- d. To review the internal capacity to handle procurement efficiently.

7.0 SAMPLING OF CONTRACTS FOR AUDITS

The procurement listed above under section 4.0 were obtained for the various years. The procurement list and or accruals payables or amounts paid were checked with the financial accounting books/records and these were all considered in the audit.

Data was collected by using documentary evidence (Tender documents, Award of Contracts, Payment Vouchers, Stores Records, etc.), specific procurement contract files together with field visits, stores visits, physical examination and inspection of procurement contracts were done. Documents were examined at the University Procurement's Office, Finance Office and the Centre.

8.0 DOCUMENTATION PROVIDED

The following documentations were provided by the WACWISA Centre or examined for review

General documents provided included

- a. Approved Procurement Plans for the procurement year
- b. Implementation Plan
- c. Performance and Funding Deliverables
- d. Contract Agreement

Specific documents provided included

- 1. Tender documents
- 2. Award of Contract Letters
- 3. Procurement contract files
- 4. Stores Records
- 5. Payment Vouchers
- 6. Accounting Records/Books

Clarifications and further documentations and information were requested from the Centre and designated officers and staff during the audit.

9.0 PROCUREMENT PROCESS AND INSTITUTIONAL CAPACITY

9.1 Finding

As the Centre is attached to the University and is run by the University, it complied with Public Procurement Act 2003, Act 663 as amended by Public Procurement Act 2016, Act 914 of Ghana and the World Bank Guidelines, policies, procedures and standards on

procurement of goods, works, non-consulting services and consulting services and processes approved by the Public Procurement Authority (PPA) Ghana.

These required that the University had the following structures available:

- a) The Head of Entity
- b) Functional Procurement Directorate
- c) Entity Tender Committee
- d) Tender Opening Panel (Ad-hoc)
- e) Tender Evaluation Panel (Ad-hoc)

All the required structures were in place to support the procurement activities of the Centre. An entity tender committee per Section 20 and Schedule 1A and 1B of the Public Procurement Act 2003, Act 663 amended by Public Procurement Act 2016, Act 91 for the University had been complied with during the procurement audit.

Also, a procurement officer with the requisite qualification was specifically attached to the Centre under the supervision of the Director of Procurement of the University. The procurements were being managed/conducted within the Procurement Directorate of the University and procurement processes were amended by the Centre to be able to meet the procurement requirements of the Centre.

9.2 Exception

None.

9.3 Issue

None.

9.4 Recommendation

None.

10.0 PROCUREMENT PLAN

10.1 Finding

Section 21 of the Public Procurement Act 2003, Act 663 amended states that

1) "a procurement entity shall prepare a procurement plan to support its approved programme.

(2) The plan shall indicate

- (a) contract packages description or lots,
- (b) estimated cost for each package,
- (c) the procurement method approvals needed, and
- (d) processing steps and times.

(2) A procurement entity shall submit to its entity tender committee not later than one month to the end of the financial year the procurement plan for the following year for

approval and shall post the procurement plan on the website of the Authority.

(3) After budget approval and at quarterly intervals after that, each procurement entity shall submit an update of the procurement plan to the Tender Committee.

A procurement plan was made available during the audit, appropriateness of the plan, designs, specifications to meet the intended project objectives were assessed. Approval and timelessness of the plan was also assessed.

Procurement plan made available during the audit.

Contract Package	Package No.	Estimated US\$
Supply and installation of TOC analyzer	NR/UDS/WACWISA/GD/001/22	83,333.33
Supply and installation of Hydrogen, Carbon & Nitrogen analyzer	NR/UDS/WACWISA/GD/002/22	162,500.00
Supply of Media and Communication materials for WACWISA IRAD 2022 Conference	NR/UDS/WACWISA/GD/003/22	4,000.00
Supply and Installation of 3D Printer	NR/UDS/WACWISA/GD/004/22	13,333.33
Supply of Office Consumables WACWISA office	NR/UDS/WACWISA/GD/005/22	4,166.67
Supply of tyres and batteries	NR/UDS/WACWISA/GD/006/22	2,500.00
Supply and installation of Laboratory equipment	NR/UDS/WACWISA/GD/007/22	666,666.67
Supply of items for students research work	NR/UDS/WACWISA/GD/008/22	10,000.00
Labelling of WACWISA Assets	NR/UDS/WACWISA/TS/001/22	5,833.33
Supply and installation of assorted electronic & home appliances	NR/UDS/WACWISA/GD/011/22	25,000.00
Supply and installation of assorted office furniture (Lots 1 - 2)	NR/UDS/WACWISA/012/22	150,000.00
Supply of Souvenirs	NR/UDS/WACWISA/GD/013/22	6,666.67
Supply and installation of Solar Panels	NR/UDS/WACWISA/GD/014/22	100,000.00
Printing & Publishing	NR/UDS/WACWISA/GD/015/22	6,666.67
Supply of Calendars and Diaries	NR/UDS/WACWISA/GD/016/22	6,666.67
Set up of E-Learning platform	NR/UDS/WACWISA/TS/01/22	8,333.33

10.2 Exception

None.

10.3 Issue

None.

10.4 Recommendation

None.

11.0 PROCUREMENT METHODS AND DELIVERABLES

11.1 Finding

Section 35 of the Public Procurement Act 2003 Act 663 as amended by Public Procurement Act 2016, Act 914 states that “the procurement entity may conduct procurement by means of the following methods and as from time to time determined by Regulations:

- (a) competitive tendering that includes;
 - (i) international competitive tendering
 - (ii) national competitive tendering
 - (iii) request for quotations and
 - (iv) restricted tendering;
- (b) single source procurement;
- (c) selection of consultants determined by
 - (i) quality and cost-based selection,
 - (ii) quality based selection,
 - (iii) selection based on consultant's qualification,
 - (iv) least cost selection,
 - (v) fixed budget selection,
 - (vi) single source selection; and
- (d) framework contracting where
 - (i) the Board in consultation with the Minister, may introduce framework contracting agreements and other methods for any specific entity where the context permits until it is possible to do so nationally; and
 - (ii) a procurement entity may engage in a framework agreement procedure in accordance with regulations or guidelines issued by the Board.

(2) These methods shall be used subject to and in accordance with the thresholds specified in the Fifth Schedule.

Assessments were made on the tender processes with aim of ensuring whether the tender process complied with Public Procurement Act 2003, Act 663 and its Regulations.

In addition, examination of whether the procurement contract was properly administered by assessing time, scope, quality, risk, communication and cost management.

Issues such as extension of time, delays, variation orders, claims analysis, price fluctuations, payment procedures, dispute resolutions, contract terminations.

A table of this is found below:

DATE	AWARDEE	CONTRACT	CONTRACT DURATION	STATUS
1-Mar-22	RIMI Enterprise	Supply of media and communication materials for WACWISA IRAD 2022 conference	One Week	Delivered
18-May-22	URC Systems Limited	Supply and Installation of solar panels for the WACWISA Block	8 weeks (Requested for Extension)	Installation ongoing
18-May-22	Wagtech Ghana Limited	Supply and Installation of TOC Analyzers	12 weeks	Delivered
18-May-22	Mat-Bans Company Limited	Supply of Furniture: Lot1: Lecture Hall and Auditorium Furniture	12 weeks	Delivered
18-May-22	Kingsdeco Limited	Supply of Furniture: Lot 2: Office and Conference Hall furniture	12 weeks	Delivered
18-May-22	Utility Engineering Technological Services Limited	Supply of Electronic Equipment	12 weeks	Delivered
20-May-22	Home Prints Enterprise, Tamale	Labeling of WACWISA Assets	One Week	Delivered
7-June-22	A.A. Y Enterprise	Supply of office consumables for WACWISA office	One Week	Delivered
12-Sept-22	Sunta Drilling and Civil Engineering Limited, Tamale	Pumping Test For Boreholes in UDS, Nyankpala for Innocent Situkamazina Research Work	One Week	Delivered
12-Sept-22	Rexford Ent	Supply of 1No. 15 plate battery for vehicle numbered GN 3997-21 – WACWISA	One Week	Delivered
13-Oct-22	Sagan Firdours Ent	Supply of cleaning mat and cleaning tool	One Week	Delivered
25-Oct-22	Wagtech Limited Ghana	Supply and Installation of hydrogen, carbon and nitrogen analysers	12 weeks (Requested for Extension)	Ongoing
10-Nov-22	M-Buk Concepts, Tamale	Supply and Installation of Sign Posts and Door Labels for WACWISA	One Week	Delivered
23-Nov-22	Wagtech Ghana Limited	Supply and Installation of laboratory equipment - Lot 1	12 weeks (Requested for Extension)	Ongoing
12-Dec-22	Sagan Firdours Enterprise, Tamale	Supply of Assorted Items for Mohammed Joseph Essay Research Work, WACWISA	One Week	Delivered
22-Dec-22	Rimi Enterprise, Tamale	Supply of Diaries for WACWISA	One month	Delivered
22-Dec-22	Rimi Enterprise, Tamale	Supply of Souvenir for WACWISA	One month	Delivered

The team inspected available test certificates/reports and other quality assurance and control tools. The quality of goods delivered and works executed were certified as having met the specifications stated in the contract documents were met in accordance with opinion of the stores office of the University.

11.2 Exception

None.

11.3 Issue

None.

11.4 Recommendation

None.

12.0 SOURCING AND PAYMENT OF SUPPLIERS

12.1 Finding

Sourcing for suppliers, contractors and consultants for the procurement activities were examined. The selection of suppliers for Price Quotation was done by using the supplier database of the Public Procurement Authority.

There was evidence that the request for quotations were made formally. Letters of invitations to the suppliers and standard request for quotation document were sighted. Tender openings were done publicly and signed minutes of tender openings were available.

The Center recorded no delay in payments of invoices submitted by various contractors, suppliers and consultants.

12.2 Exception

None.

12.3 Issue

None.

12.4 Recommendation

None.

13.0 RECORD KEEPING

13.1 Finding

Section 28 of the Public Procurement Act 2003, (Act 663) as amended states that a procurement entity shall maintain a record of the procurement proceedings also Section 1.10.3 of the Public Procurement Manual, 2003 also provides details of the records that every procurement file must contain from initiation to the end.

All documents regarding a particular procurement shall be kept for future reference and monitoring and control purposes. The recommended filing structure for a record of procurement shall include the following documentation:

Original Request from Originating Officer, Correspondence with Originating Officer.

Correspondence with Suppliers, Contractors and Consultants/ (pre-order only) Internal Correspondence within Procurement Unit, Requests for Expressions of Interest, Shortlist or Advertisement, Tender documents and Specifications/Terms of Reference, Correspondence with suppliers relating to Tender, Tenders, Quotations or Pro-forma invoices received, Tender opening records, Record of Tender Securities and release, Evaluation Report, Submission to the relevant authority & Minutes of proceeding Notice of Contract Award and publication, Contract/Purchase Order & Acknowledgement of receipt, Delivery/Executions Documentation, Inspection and Acceptance Reports, After sales warranty and performance claims, Copy of Record of Commitment of Funds (A&EI Form), Copy of Invoices or Certificates, Copy of Payment Vouchers Manuals.

13.2 Exception

None.

13.3 Issue

None.

13.4 Recommendation

None.

14.0 CONCLUSION

The procurement audit conclusion is based on a comparison of the conditions, as they existed at the time, against pre-established procurement audit criteria that were submitted in our technical proposal for the assignment agreed upon with the client. The conclusion is applicable only to the procurement Centre examined - WACWISA.

The general performance of the Centre for all the audited procurements/contracts was assessed to be satisfactory signifying that, the procurement performance of the Centre was good.