



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

PROJECT ID: 6389-GH

PROCUREMENT REPORT

FOR THE YEAR ENDED 31st DECEMBER, 2024

UNIVERSITY FOR DEVELOPMENT STUDIES

MINISTRY OF FINANCE (MoF)

INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT (IBRD)

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10th February, 2025

The Centre Director,
West Africa Centre for Water, Irrigation and Sustainable Agriculture (WACWISA)
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 2024

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, 2024.

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 attention.

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 a bonso
osei asamo. bonso(ICAG/P/1013)

asamo bonso & co.
asamo bonso & co. (ICAG/F/2025/155)

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1.0 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 Mr. Kenneth Ofori-Attah representing the Government of Ghana and Pierre Laporte the Country Director of Africa Region on behalf of the World Bank.

However, an amendment to this agreement was signed on 27 of November, 2023 by the Minister of Finance Mr. Kenneth Ofori-Attah representing the Government of Ghana and Bouthenia Guemazi the Director of Regional Integration Africa, Middle East and North Africa Region on behalf of the World Bank.

The Africa Higher Education Centres of Excellence (ACE) Project is a World Bank initiative in collaboration with governments of participating countries to support Higher Education institutions in specializing in Science, Technology, Engineering and Mathematics (STEM), Environment, Agriculture, applied Social Science / Education and Health.

The objective of the Project is to improve quality, quantity and development impact of post graduate education in selected Universities through regional specialization and collaboration.

As part of the performance monitoring process of the funds made available to the Centre, the procurement procedures and processes under the project shall be audited in accordance with adequate procurement audit standards.

2.0 PROCUREMENT AUDIT REGULATORY FRAMEWORK

As required by the performance and funding Contract Agreement, 'Procurement for the ACE Project will be carried out in accordance with the Ghana's Public Procurement Act 2003, Act 663 amended by Public Procurement Act 2016, Act 914

3.0 INTERNAL AUDIT UNIT

The Internal Audit Unit plays an oversight role on all procurement contracts payments.

All procurement contract payments are pre-audited by the Internal Audit Unit of the University before payments are effected. This allows adequate check on payments and other transactions of the WACWISA.

The Internal Audit Unit also carries out quarterly post audit of all transactions of the Centre.

4.0 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

5.0 PERIOD COVERED BY PROJECT

The Project was to cover a period of five (5) years, from 1st January 2019 – 31st December 2023 but received a no cost extension to 30th June, 2025. 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.

6.0 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. Shaibu Abdul-Ganiyu	Deputy Director	UDS STAFF
Dr. Mohammed Hardi Shaibu	Finance Coordinator	UDS STAFF
Mr. Safianu Mahama	Procurement Coordinator	UDS STAFF
Prof. Mamudu Abunga Akudugu	Monitoring and Evaluation Coordinator	UDS STAFF
Prof. Benard N. Baatuuwie	Academic Programmes Coordinator	UDS STAFF
Prof. Sylvester N. Ayambila	Applied Research Coordinator	UDS STAFF
Mr. Muftawu Iddrisu	Accountant	UDS STAFF
Prof. Cobbina Jerry Samuel	Industrial Liaison Officer	UDS STAFF

7.0 ENTITY TENDER COMMITTEES

Section 20 and Schedule 1A and 1B of Act 663 as amended was in place at the time of the procurement audit at the Centre. The table below provides details of the ETC. composition of University for Development Studies in accordance with Act 663 as amended.

NO.	NAME	DESIGNATION
1	Prof. Seidu Al-hassan	Chairman/ Vice-Chancellor
2	Mr. Nurudeen Issah Abubakar	Registrar
3	Dr. Mohammed Hardi Shaibu	Director of Finance
4	Lawyer Yahaya Alhassan Seini	Lawyer
5	Prof. Abdul-Manan Dauda	Professional Body Representative
6	Dr. Mohammed Seidu Mustapha	GTEC Representative
7	Prof. Frederick Adzitey	HoD/ Senior Lecturer
8	Dr. Ibrahim Yakubu	HoD/ Senior Lecturer
9	Ing. Kwame D. Debrah	HoD/ Director for WPD
10	Mr. Safianu Mahama	Director of Procurement

8.0 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.

9.0 SUMMARY OF PROJECT FINANCES AND UTILIZATION

The Project received a total grant for the year under review of US\$848,649.48. Additionally, Externally Generated Funds (EGF) of US\$594,286.01 was received bringing the total funds available to US\$1,442,935.89. Total expenditure incurred amounted to US\$1,214,042.75 leaving surplus balance of US\$228,893.14 to be carried forward to 2025 for the continuation of the Project.

10.0 PROCUREMENT ACTIVITIES 2024

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

Date of payment	Description	Company	Payment Gh¢	Payment US\$ Equivalent	Method	Type
20-Dec-24	Payment for the provision of catering services for End of Year Dinner- WACWISA	Ramsfad Restaurant	19,650.00	1,600.00	Request for Quotation	Service
20-Dec-24	Payment for the supply of Assorted Toners and Cartridges for WACCWISA	Dipantiche Enterprise	51,064.00	3,928.00	Request for Quotation	Goods

18-Dec-24	Payment for the supply of 1No. Motorbike for delivery and 2No. Poly Tanks for WACWISA	Fm Zanjina Enterprise	55,692.00	4,280.00	Request for Quotation	Goods
13-Dec-24	Payment for the fabrication and Installation of Shade Net Stands for an area of 5700mm ² at WACWISA Farm Nyankpala	Munto Welding And Fabrication	91,000.00	7,000.00	Request for Quotation	Works
04-Dec-24	Payment for the supply of tyres and batteries for WACWISA	Rexboah Enterprise	28,808.08	2,196.00	Request for Quotation	Goods
03-Dec-24	Payment for supply of paint and other items for WACWISA	Malhassan Steel Works	58,874.40	4,523.00	Request for Quotation	Goods
15-Nov-24	Payment for the supply of 10No. 60% Black Shade Net and 1No. 1.5HP submersible pump for WACWISA	Rimi Enterprise	70,200.00	5,400.00	Request for Quotation	Goods
15-Nov-24	Payment for the supply of Agricultural input for WACWISA	Pursue Limited	84,520.80	6,501.00	Request for Quotation	Goods

	Irrigation Forms					
15-Nov-2024	Payment for the supply of cement and tiles for WACWISA	Mal-Hassan Steel Works	57,506.80	4,423.60	Request for Quotation	Goods
15-Nov-24	Payment for the supply of ICT Accessories for WACWISA Laboratories	Rimi Enterprise	90,480.00	6,960.00	Request for Quotation	Goods
15-Nov-24	Payment for the supply of sand, carpentry, electrical and other items for WACWISA	Joe-Rich Enterprise	89,521.12	6,826.00	Request for Quotation	Goods
15-Nov-24	Payment for the provision of Catering services for participants during Cres heat and first aid course training-WACWISA	Ramsfad Restaurant	32,600.00	1,905.86	Request for Quotation	Service
30-Sep-24	Payment for the supply of office money safe, desktop computer and cartridges for WACWISA	Dipantiche Enterprise	33,061.60	2,543.20	Request for Quotation	Goods
18-Sep-24	Payment for the fabrication and installation of	Munto Welding And Fabrication	98,890.00	7,606.92	Request for Quotation	Works

	11No.car parks and canopies for WACWISA					
19-Jul-24	Payment for the provision of Catering services	Ramsfad Restaurant	24,776.18	1,905.00	Request for Quotation	Service
11-July-24	Contract for the construction of 1NO. Pavilion for WACWISA for 90 persons use.	Zy Company Limited	194,215.00	14,939.62	Request for Quotation	Works
11-July-24	Contract for the construction of 1NO. Pavilion with mounted container to serve as eatery.	Fm Zanjina Enterprise Limited	199,985.40	15,383.50	Request for Quotation	Works
11-July-24	Contract for the construction of pavement and chain-link fence around 2NO. Pavilions	Fm Zanjina Enterprise Limited	183,200.00	14,092.31	Request for Quotation	Works
05-Jul-24	Payment for the supply of MIFI and Turbonet devices	Gbedema5 2 Enterprise	3,952.00	304.00	Request for Quotation	Goods
21-Jun-24	Payment for servicing and maintenance of Air Conditioners in the	Exodus Electrical Reprigerati on And Air Conditione r Services	4,729.72	363.82	Request for Quotation	Service

	WACWISA Building.					
22-May-24	Payment for the supply of 12No. Printers for WACWISA	Dipantiche Enterprise	91,364.00	7028.00	Request for Quotation	Goods

11.0 SAMPLING AND METHODOLOGY OF CONTRACTS FOR AUDITS

The procurement listed above under section 10.0 were obtained for the year under review. 70% was considered for the list above. The procurement accruals payables or amounts paid relating to the previous years were also checked with the financial accounting books/records.

Data was collected by using documentary evidence (Tender documents, Award of Contracts, Payment Vouchers, Stores Records, etc.), specific procurement contract files concentrating on the:

Type of Procurement Contract: Procurement contracts were categorized into (works, goods, services, and non-consulting services)

Procurement methods Used: the method of procurement used to procure goods, works, services and non-consulting services was considered in the selection of procurement contracts for the procurement audit.

Unique coding of all procurement contracts on the approved procurement plans. All procurement contracts under the year of review were given unique coded numbers.

Field work and visitation. This was used to enhance confirmation and verification of procurement contracts, stores visits, physical examination and inspection of procurement contracts were done.

12.0 DOCUMENTATION PROVIDED

The following documentations were to be provided by the WACWISA Centre to be examined

General documents provided included

- a. Approved Procurement Plans for the procurement year
- b. Performance and Funding Deliverables
- c. 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.

13.0 PROCUREMENT PROCESS AND INSTITUTIONAL CAPACITY

13.1 Finding

As the Centre 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 914 for the University had been complied with during the procurement audit.

Good practice requires members of evaluation panels to declare conflict of interest and sign 'Conflict of Interest Declaration Forms'

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.

13.2 Exception

None.

13.3 Issue

None.

13.4 Recommendation

None.

14.0 PROCUREMENT PLAN

14.1 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 of 6no. 3-In-1 Sofa Chairs, Carpet, Conference High Table and Extension of Conference Room Stage for WACWISA	NR/UDS/WACWISA/GD/001/24	1,384.62
Conference Materials for IRAD 2024	NR/UDS/WACWISA/GD/002/24	9,765.38
Wall and Desktop Calendars	NR/UDS/WACWISA/GD/004/24	1250.00
Laboratory Reagents	NR/UDS/WACWISA/GD/005/24	5,567.15
Laboratory Glassware and Consumables	NR/UDS/WACWISA/GD/007/24	5,582.69
Printers (2 colour, 6 black and white)	NR/UDS/WACWISA/GD/008/24	5,384.62
Office Money save, Desktop computer and Cartridges	NR/UDS/WACWISA/GD/009/24	2500.00
Office Consumables	NR/UDS/WACWISA/GD/010/24	1,846.15
Curtains	NR/UDS/WACWISA/GD/012/24	2,692.31
Auditorium stage with woollen carpet	NR/UDS/WACWISA/GD/013/24	230.77
Vehicle Tyres - 215/70 R17.5	NR/UDS/WACWISA/GD/014/24	2,846.15

Vehicle Tyres - 245/65 R1617	NR/UDS/WACWISA/GD/015/24	2,307.69
Vehicle Tyres - 235/65 R16C	NR/UDS/WACWISA/GD/016/24	1,923.08
Vehicle Tyres - 285/65 R18	NR/UDS/WACWISA/GD/017/24	1,923.08
Vehicle Batteries - 17 Plate	NR/UDS/WACWISA/GD/018/24	192.31
Vehicle Batteries -15 Plate	NR/UDS/WACWISA/GD/019/24	230.77
Repairs and Replacements	NR/UDS/WACWISA/TS/001/24	500.00
Refurbishment of Eatery	NR/UDS/WACWISA/WK/001/24	15,384.00
Installation of Lift	NR/UDS/WACWISA/WK/002/24	115,384.62
Supply of Materials for Construction of Laboratory Work bench	NR/UDS/WACWISA/GD/021/24	846.15
Dust Covers for Office and laboratory Equipment	NR/UDS/WACWISA/GD/022/24	1,700.00
Supply and Installation of 25No. Wall Inscription Plaques for WACWISA	NR/UDS/WACWISA/GD/023/24	2,076.92
Supply of mifi and turbonet devices	NR/UDS/WACWISA/GD/024/24	309.00
Provision of catering services	NR/UDS/WACWISA/TS/002/24	2,000.00
Construction of 1No. Pavillions for WACWISA for 90 persons use	NR/UDS/WACWISA/WK/003/24	15,230.77
Construction of Pavement and chainlink fence around pavilions at WACWISA	NR/UDS/WACWISA/WK/004/24	14,615.38
Fabrication of Car Parks for WACWISA	NR/UDS/WACWISA/WK/005/24	7,615.38
Supply of Agricultural Inputs for WACWISA irrigation farms	NR/UDS/WACWISA/GD/025/24	6,800.00
Supply of shade net and mechanical pump	NR/UDS/WACWISA/GD/026/24	5,350.00
Supply of ICT Accessories for WACWISA Laboratories	NR/UDS/WACWISA/GD/027/24	7,400.00
Supply of Sand, Capentry, Electrical and other Items for WACWISA	NR/UDS/WACWISA/GD/028/24	6,815.38
Supply of Paint and other items for WACWISA	NR/UDS/WACWISA/GD/029/24	4,538.70
Supply of Cement and tiles for WACWISA	NR/UDS/WACWISA/GD/030/24	4,615.40
Fabrication and Installation of shade net stands for WACWISA Farm	NR/UDS/WACWISA/WK/006/24	7,200.00
Supply of Motorbike for delivery and polytanks for WACWISA	NR/UDS/WACWISA/GD/031/24	4,234.00
Provision of catering services for End of Year Dinner	NR/UDS/WACWISA/TS/003/24	1,600.00
Supply of Laboratory Electronic Equipment	NR/UDS/WACWISA/GD/030/24	8,000.00

14.2 Exception

The following activities could not be carried out as at the end of the year under review.

Contract Package	Package No.	Estimated
		US\$
Curtains	NR/UDS/WACWISA/GD/012/24	2,692.31
Vehicle Tyres - 215/70 R17.5	NR/UDS/WACWISA/GD/014/24	2,846.15
Vehicle Tyres - 235/65 R16C	NR/UDS/WACWISA/GD/016/24	1,923.08

14.3 Issue

This could delay activities of the Project and could affect the various DLI's.

14.4 Recommendation

Management should ensure that the Procurement Plan of the Centre is adhered to and where necessary reviewed.

14.5 Management Response

"Tyres are procured when there is need for replacement resulting from wearing or busting of the vehicle tyres and therefore planned procurement of tyres may not be necessary when the need has not arisen. However, under the period of this report, procurement of tyres and batteries was done by Rexboah Enterprise and which the supply period has been raised as an exception in this report on page 20 item number 18.2

The decision to provide curtains for offices was changed and therefore there was no need to install curtains in the offices".

14.6 Auditor's Response to Management Response

Noted. Management plan for procurement indicated the need for these items as stated above. Management should try considering the need for items before adding it the plan for the year. The tyres not procured were of different specification as compare to the one purchased from Rexboah Enterprise.

15.0 BREACH OF THRESHOLD

15.1 Finding

Section 18 (3f) of the Public Procurement Act 2003, Act 663 as amended states that "(3) The head of entity shall (f) refer to the entity tender committee for approval, a procurement above the approval threshold of the head of entity.

Section 4 also states that (4) The head of entity shall (a) apply the thresholds that relate to heads of entities as specified in the Second and Third Schedules to this Act"

The University falls under Category C of the Public Procurement Act 2003, Act 663 as amended under the First Schedule which states that

CATEGORY C

1. Head Office of subvented agencies and government departments
2. Teaching Hospitals

3. Tertiary Institutions including autonomous schools, institutes, colleges and campuses of universities.

Threshold for Head of Entity under the Second Schedule

Goods Gh¢	Works Gh¢	Services Gh¢
Up 100,000	Up 150,000	Up 100,000

15.2 Exception

The following procurement sighted were above the head of entity threshold, however there was no evidence that it was referred to Entity Tender Committee as stipulated by the Act.

Date of payment	Description	Company	Payment Gh¢	Payment US\$ Equivalent
11-July-24	Contract for the construction of 1NO. Pavilion for WACWISA for 90 persons use.	Zy Company Limited	194,215.00	14,939.62
11-July-24	Contract for the construction of 1NO. Pavilion with mounted container to serve as eatery.	Fm Zanjina Enterprise Limited	199,985.40	15,383.50
11-July-24	Contract for the construction of pavement and chain-link fence around 2NO. Pavilions	Fm Zanjina Enterprise Limited	183,200.00	14,092.31

15.3 Issue

There could be breach of the Public Procurement Act, 2003 (Act 663) as amended in this respect if evidence of Entity Tender Committee approval is not made available. The head of entity could face possible sanction for this breach.

15.4 Recommendation

Management should ensure compliance with the Act in this respect and if evidence of the Entity Committee approval is available should be filed and made available for inspection.

15.5 Management Response

“These three contracts were sent to tender Committee for ratification as captured in the minutes of the Tender Committee meeting dated December 4, 2024”.

15.6 Auditor’s Response to Management Response

Noted for subsequent review. However, Management should ensure that laid down processes are adhered to.

16.0 PRICE COMPETITIVENESS

16.1 Finding

Under this aspect, a critical review was made on the tender process with a view to determining the cost of procurement to the entity, and deviation of winning bids from the entity’s budget. In addition, the assessment aimed at determining whether procurement contracts were competitively priced by bidders.

An average of 3 bidders was recorded per lot (for 1 lot) which reaffirms the predominant usage of RFQ for the Centre’s procurement. When RFQ is used, the client is expected to receive and compare a minimum of three bids. Per the standard procurement guidelines, this should guarantee competition and ensure price reasonableness for procuring limited quantities of readily available off-the-shelf goods or standard specification commodities of small value, or simple civil works of small value, a minimum average of 3 bids prices were available for comparison. This feature was dominant with Price Quotation bids.

16.2 Exception

The following material variance were noted between the actuals and the budgeted amounts.

Contract Package	Package No.	Estimated	Actual	Difference
		US\$	US\$	US\$
Conference Materials for IRAD 2024	NR/UDS/WACWISA/GD/002/24	9,765.38	6,487.20	3,278.18

Wall and Desktop Calendars	NR/UDSWACWISA/GD/004/2 4	1250.00	5,320.00	(4,070.00)
Laboratory Reagents	NR/UDSWACWISA/GD/005/2 4	5,567.15	1,287.20	4,279.95
Laboratory Glassware and Consumables	NR/UDSWACWISA/GD/007/2 4	5,582.69	1,977.92	3,604.77
Printers (2 colour, 6 black and white)	NR/UDSWACWISA/GD/008/2 4	5,384.62	7,028.00	(1,643.38)
Office Consumables	NR/UDSWACWISA/GD/010/2 4	1,846.15	3,928.00	(2,081.85)
Vehicle Tyres - 245/65 R1617	NR/UDSWACWISA/GD/015/2 4	2,307.69	300.00	2,007.69
Vehicle Tyres - 285/65 R18	NR/UDSWACWISA/GD/017/2 4	1,923.08	1,664.00	259.08
Supply of Materials for Construction of Laboratory Work bench	NR/UDSWACWISA/GD/021/2 4	846.15	804.24	3,855.65

16.3 Issue

The percentage deviation of the bidder's price from the client's budget recorded was quite significant and could provide room for manipulation.

16.4 Recommendation

Specific capacity building and training of procurement officers on Estimation and Budgeting for the Centre to prevent future occurrence. Where a review of plan is necessary, Management should ensure that it is carried out.

16.5 Management Response

"Recommendation on the exception and issue are duly noted for compliance".

16.6 Auditor's Response to Management Response

Noted for subsequent review.

17.0 PROCUREMENT METHODS AND DELIVERABLES

17.1 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

- (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.

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

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.

Request for Quotation (RFQ) was the dominant method of procurement. There were One (1) National Competitive Tendering.

17.2 Exception

The table below indicate major gap between the time period of deliver and actual delivery period.

Award Date	Description	Company	Contract delivery period	Period use in delivery
7-Nov-24	Payment for the supply of tyres and batteries for WACWISA	Rexboah Enterprise	One week	3 weeks 6 days
18-Nov-24	Payment for supply of paint and other items for WACWISA	Malhassan Steel Works	One week	2 weeks 1 day

24-Oct-24	Payment for the supply of 10No. 60% Black Shade Net and 1No. 1.5HP submersible pump for WACWISA	Rimi Enterprise	Two weeks	3 weeks 1 day
24-Oct-24	Payment for the supply of Agricultural input for WACWISA Irrigation Forms	Pursue Limited	Two weeks	3 weeks 1 day
24-Oct-24	Payment for the supply of ICT Accessories for WACWISA Laboratories	Rimi Enterprise	Two weeks	3 weeks 1 day
27-Sep-24	Payment for the provision of Catering services for participants during Cres heat and first aid course training- WACWISA	Ramsfad Restaurant	Four days	7 weeks
16-Jul-24	Payment for the supply of office money safe, desktop computer and cartridges for WACWISA	Dipantiche Enterprise	Two weeks	10 weeks 6 days
29-Jul-24	Payment for the fabrication and installation of 11No. car parks and canopies for WACWISA	Munto Welding And Fabrication	Two weeks	7 weeks 2 days
11-Jun-24	Payment for the provision of Catering services	Ramsfad Restaurant,	Seven days	5 weeks 4 days
10-Apr-24	Payment for servicing and maintenance of Air Conditioners in the WACWISA Building.	Exodus Electrical Regrigeration And Air Conditioner Services	Two weeks	10 weeks 2 days

12-Apr-24	Payment for the supply of 12No. Printers for WACWISA	Dipantiche Enterprise	Two weeks	5 weeks 5 days
12-Apr-24	Payment for the Supply of Leather Dust Covers for WACWISA	Dipantiche Enterprise	Two weeks	5 weeks 5 days
29-Apr-24	Payment for supply and installation of 25NO. Wall inscription plaques for WACWISA	Pursue Limited	Two weeks	1 week 4 days
22-Mar-24	Payment for the supply of Materials for the Construction of Laboratory work Bench, WACWISA	Rajdeen Ventures	One week	3 weeks 5 days
20-Feb-24	Payment for the supply of 6NO. 3-IN-1 Sofa Chairs, Carpet, Conference Table and Extension of Conference Room Stage for WACWISA	Goce Enterprise	One week	4 weeks 1 day
18-Dec-24	Payment for the supply of 350No. Each 2025 wall and desktop calendar for WACWISA	Rimi Enterprise	Two weeks	4 weeks 6 days
26-Jun-24	Installation of Lift	Messrs Munsaq Company Limited	Six months	Not delivered as at the time of audit

17.3 Issue

These delays in receipts of items could affect the smooth running of the Centre.

17.4 Recommendation

Management should ensure that suppliers abide by the time provided in the contract or provide a more realistic time for suppliers.

17.5 Management Response

"Payment periods listed in the Table above are different from the delivery periods indicated in the contract letters as even the listed items relating to Ramsfad Restaurant were for restaurant services which could not have been supplied after the events had taken place. Management will however ensure that suppliers abide by the delivery time specified in contract documents".

17.6 Auditor's Response to Management Response

Payment period were not listed but delivery da Auditor's Response to Management Responses were compared with award dates.

18.0 SOURCING AND PAYMENT OF SUPPLIERS

18.1 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.

18.2 Exception

None.

18.3 Issue

None.

18.4 Recommendation

None.

19.0 RECORD KEEPING

19.1 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.

19.2 Exception

There were no copies payment voucher were also not on file as at the time of audit.

19.3 Issue

The Procurement Unit did not fully adhere to the records keeping requirement stated in the manual.

Reconciliation of payments made by the finance department and the procurement unit could be affected.

19.4 Recommendation

The Procurement Unit should liaise with the finance department of the University and obtain copies of all payment vouchers and keep them on file.

19.5 Management Response

"Payment vouchers are filed by the Finance Department. Management has noted the recommendation and will henceforth duly provide copies of payment vouchers as attachments to procurements as recommended".

19.6 Auditor's Response to Management Response

Noted for subsequent review.

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 for the assignment agreed upon with the client. The conclusion is applicable only to the procurement Centre examined - WACWISA.

The general performance of the procurements activities carried out by the Directorate for the Centre needs improvement as issue raised in previous years are still being repeated.