

UNIVERSITY OF GHANA

West African Centre for Cell Biology of Infectious
Pathogens (WACCBIP)



The First Africa Higher Education Centres of Excellence for Development Impact Project

**West African Centre for Cell Biology of Infectious and
Non-Communicable Diseases (WACCBIP+NCDS)**

PROCUREMENT AUDIT REPORT

For the Period January, 2021 to December, 2021

ACE DEVELOPMENT IMPACT 1

WORLD BANK AFRICAN CENTRE OF EXCELLENCE (ACE) PROJECT
[IDA Credit Number 6389-GH]

Submitted By

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List of Abbreviations

ACE – African Centre of Excellence
CIPS – Chartered Institute of Procurement and Supply
CPS – Country Procurement Systems
CQS – Consultants Qualification Selection
CRTC – Central Tender Review Committee
CS – Consulting Services
DI – Direct Invitation
DLI – Disbursement Link Indicators
EMP – Environmental Management Plan
EOI – Expression of Interest
ETC – Entity Tender Committee
FPMU – Funds and Procurement Management Unit
FY – Financial Year
GDS - Goods
GHS – New Ghana Cedis
GOG – Government of Ghana
GPN – General Procurement Notice
GPN – General Procurement Notice
HoE – Head of Entity
HR – High Risk
IC – Individual Consultant Selection
ICC – International Chamber of Commerce
ICT – International Competitive Tendering
INCOTERMS - International Rules for the Interpretation of the Trade Terms
LR – Low Risk
MCIPS – Member of Chartered Institute of Procurement and Supply
MR – Moderate Risk
NCB – National Competitive Bidding
NCS – Non-Consulting Services
NCT – National Competitive Tendering
PB – Performance Bond
PDMSD – Physical Development and Municipal Services Directorate
PG – Performance Guarantee
PIM – Project Implementation Manual
PPA – Public Procurement Authority
PPB - Public Procurement Board
PQ – Price Quotation
PU – Procurement Unit
QCBS – Quality Cost Based Selection
RFQ – Request for Quotations
RT – Restricted Tendering
SBD's - Standard Bidding Documents
SPN – Specific Procurement Notice
SPN – Specific Procurement Notice
SR – Substantial Risk
SS – Single Sourcing
STD – Standard Tender Documents
TOR – Terms of Reference

UCS – Use of Country Systems

UoG – University of Ghana

WACCBIP - West African Centre for Cell Biology of Infectious Pathogens

WB – World Bank

WKS – Works

Date: March 1, 2022

Ref: HRL/RFP/UoG 1/01/03/22

The Director of Logistics
Logistics Directorate
University of Ghana
Post Office Box LG 52,
Legon, Accra
Ghana

Dear Sir/Madam,

[LETTER OF TRANSMITTAL: PROCUREMENT AUDIT REPORT](#)

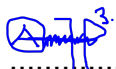
[RE: CONSULTANCY SERVICES FOR PROCUREMENT AUDIT OF THE TWO \(2\) ACES DEVELOPMENT IMPACT WORLD BANK PROJECTS - WACCI AND WACCBIP](#)
[Reference No. UG/RFP/ACE/03/2020](#)

Reference is made to the provision of Consultancy Services for Procurement Audit of the 2 ACEs (WACCI and WACCBIP) from January, 2021 to December, 2021 for the University of Ghana and in accordance with the consultancy contract agreement between Messrs Suleman Abdul - Razak Batong (Procurement Specialist Consultant) and the University of Ghana (Client); find herein the procurement audit report for your attention, please.

This report outlines the methodology used for conducting the procurement audit, the examination of general procurement documentations, procurement performance assessment and rating, procurement risk assessment and rating and detailed examination of specific procurement contracts within the period 1st January 2021 to 31st December 2021. It also highlights the key findings and recommendations after the Procurement Audit Assignment.

We remain,

Yours faithfully,



.....
S. A. Razak Batong (PMP®, MRICS®, MCIPS, MGhIS)

Email: maara44@gmail.com

Tel: 0240269339/0269262307

Date: March 1, 2022

Ref: HRL/RFP/UoG 2/01/03/22

The Director of Logistics
Logistics Directorate
University of Ghana
Post Office Box LG 52,
Legon, Accra
Ghana

Dear Sir/Madam,

[CONFLICT OF INTEREST DISCLOSURE](#)

[CONSULTANCY SERVICES FOR PROCUREMENT AUDIT OF THE TWO \(2\) ACES DEVELOPMENT IMPACT WORLD BANK PROJECTS - WACCI AND WACCBIP](#)

[Reference No. UG/RFP/ACE/03/2020](#)

We, the undersigned executing the assignment - the provision of Consultancy Services for the Conduct of the Procurement Audit of 2 the ACEs for the University of Ghana African Centre of Excellence (ACE) World Bank Project in Ghana hereby affirm as follows:

1. NEITHER We nor any of our affiliates has been engaged by the employer to provide goods, or works consulting services for a project, or for the same project. Any of these shall constitute grounds for our disqualification from providing this assignment.
2. NEITHER We nor any of our affiliates was hired for any assignment which, by its nature, may be in conflict with another assignment of the Service Provider(s).
3. That We are am not associated, nor have been associated in the past, directly or indirectly, with the supervising Consultant/ employer/procurement agent of client (as defined accordingly) or any other entity that has prepared the TOR, design, specifications, and other documents as specified.
4. That none of our proposed team members/agents/subsidiaries/subcontractors (if any) is associated, nor have been associated in the past, directly or indirectly, with the supervising Consultant/ employer/procurement agent of client (as defined accordingly) or any other entity that has prepared the TOR, design, specifications, and other documents as specified.

Furthermore, we understand that consultants shall not have a conflict of interest, and that consultants found to be in conflict of interest shall be disqualified.

Our attention as a Consultants is drawn to Section III, paragraphs, 3.14, 3.16 and 3.17 of the World Bank's "Procurement Regulations for IPF Borrowers" July 2016, revised November 2017, August 2018 and Fourth Edition, November 2020, setting forth the World Bank's Policy on conflict of interest.

We remain,

Yours faithfully,



S. A. Razak Batong (PMP®, MRICS®, MCIPS, MGhIS)
Procurement Specialist and Quantity Surveyor

Email: maara44@gmail.com

Tel: 0240269339/0269262307

STATEMENT OF DECLARATION

We have evaluated the stated procurement contracts in accordance with instructions and terms of reference given to us, and are satisfied that, from the records and explanations given by the University of Ghana Africa Centre of Excellence – WACCBIP + NCDS, this procurement Audit Report represents a true and fair view of the procurement contracts and provides a reasonable basis for our opinion.

The procurement audit was conducted for the period January, 2021 to December, 2021 plan procurement year for the ACE’s Centre (copy of procurement plans attached as appendix 1).

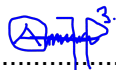
In our professional judgment as Procurement and Contracts Management Specialists, sufficient and appropriate procurement audit procedures have been conducted and evidence gathered to support the accuracy of the conclusion provided and contained in this report. The procurement audit conclusion is based 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 by the client. The conclusion is applicable only to the procurement entity examined – – WACCBIP + NCDS.

The evidence was gathered in compliance with Ghana’s Public Procurement Law (Act 663 as amended) and the World Bank policies, guidelines, regulations and standards on procurement of goods, works, non-consulting services and consulting services applicable within the time of procurement (‘Guidelines on procurement of goods, works, and non-consulting services under IBRD loans and IDA credits & grants by World Bank borrowers’ January 2011 revised in July 2014, ‘Guidelines on Selection and Employment of Consultants under IBRD Loans and IDA Credits & Grants by World Bank Borrowers’ [January 2011 revised in July 2014 and “Procurement Regulations for IPF Borrowers” July 2016, revised November 2017, August 2018 and Fourth Edition, November 2020]).

RESPECTIVE RESPONSIBILITIES OF PARTIES

This procurement audit report is the responsibility of the University of Ghana Africa Centre of Excellence – WACCBIP + NCDS.

Our responsibility is to express an independent opinion on the evaluated procurement contracts based on and limited to records and explanations provided and made available to us by the African Centre of Excellence Centre – WACCBIP + NCDS.



S. A. Razak Batong
Procurement Audit Consultant
Dated: 1st March 2022

.....
ACE Centre – WACCBIP + NCDS
Client
Dated: 1st March 2022

0 EXECUTIVE SUMMARY

0.1 Introduction

The West African Centre for Cell Biology of Infectious Pathogens (WACCBIP) at the University of Ghana was formed in response to the World Bank's African Centre of Excellence (ACE) initiative. The mission of WACCBIP is to improve diagnosis, prevention and control of infectious diseases in sub-Saharan Africa by providing advanced level training and research excellence on the cell and molecular biology of infectious pathogens.

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.

Following the initial successes of the project, the ACE Impact Project was launched in 2018.

The designated ACE Impact Centre is 'West African Centre for Cell Biology of Infectious and Non-Communicable Diseases (WACCBIP+NCDS)' initially referred to as The West African Centre for Cell Biology of Infectious Pathogens (WACCBIP) located at the University of Ghana – Legon.

0.2 Aim of Procurement Audit Assignment

To review and comment on the processes and procedures engaged by the Centre in the implementation of procurement activities and function.

0.3 Methodology of Assignment

The assignment commenced with an Entry Conference at the Centre with the Procurement Unit. General documentations of the Centre (Credit Agreements, Performance and Financing Contract, Revised Implementation Plans, Environmental, Health and Safety Management Plans, Procurement Plans, Procurement Audit Reports) were studied and evaluated for compliance.

Review of specific procurement contract files together with field visits, stores visits, physical examination and inspection of procurement contracts was done.

The procurement audit and review followed three (3) broad phases:

1. Design of the scope and programme of the review, defining the essential information requirements and contacts. Sampling and selection of procurement contracts to be reviewed. The sample size covered 30% of the procurement contracts executed.
2. Field work and visitation. This was used to enhance confirmation and verification of procurement contracts.
3. Preparation of the Audit Report following discussions of the preliminary findings with the Client.

0.4 Sampling of Contracts for Audits

0.4.1 Population and Sampling Technique

Sampling of the contracts audited was done through Simple Random Sampling of procurement contracts based on a Simple Stratified (Cluster) Sampling Technique. This was used to arrive at 30% sample of the procurement contracts.

1. 30% sample size of selected civil works, goods and consultancy and non-consultancy contracts per TOR

Table 1 below indicates a total of ten (10) total procurement contracts after stratification.

Table 1 Sampling of Procurement Contracts

Type of Procurement	Total Contracts	% of Total	No. Audited	% of Audited	% of Total Contracts
Goods	7	70.0%	3	75.0%	43%
Works	0	0.0%	0	0.0%	0%
Technical Services	2	20.0%	1	25%	50%
Consulting Services	1	10.0%	0	0.0%	0%
Total	10	100.00%	4	100%	40.0%

0.4.2 Consideration

The sample was representative but considered among other things; various categories of procurement (Goods, Works, Non-Consultancy Services and Consultancy Services), size of procurement, procurement audit period (January, 2021 to December, 2021), method of procurement (NCT, PQ, SS, RT, DI etc) and status (on-going and completed).

0.4.3 Type of Procurement Contracts

A total of four (4) procurement contract packages (31 Lots) with a total value of GHS 15,831,898.44 were sampled and audited. The sample audited comprised thirty (30) goods procurement contracts valued at GHS 15,688,643.44 (99%), zero (0) works procurement contracts valued at GHS 0.00 (0%), zero (0) Consulting Services procurement contracts valued at GHS 0.00 (0%) and 1 technical services contracts valued at GHS 143,255.00 (1%). Table 2 below indicates the categories of procurements and their percentages.

Table 2 Type of Procurement Contracts

ID	Type of Procurement Contract	Number of Contracts	Total Value	Percentage (%)
1	Goods	30	15,688,643.44	99
2	Works	0	0.00	0
3	Consulting Services	0	0.00	0
4	Technical Services	1	143,255.00	1
5	Total	31	15,831,898.44	100.00

0.5 Scope of Procurement

The table below (table 3) provides the total scope of procurement contracts audited for the period January, 2021 to December, 2021 after sampling.

The sample comprised a total of thirty-one (31) Lots of Procurement Contracts. Table 3 below illustrates the total scope of contracts audited indicating the various procurement methods and types, the successful bidders, contract amounts and status of the contract at the time of audit.

Table 3 Scope of Audit

ID	ENTITY	CONTRACT NO	PROCUREMENT CONTRACT	SUCCESSFUL BIDDER	CONTRACT AMOUNT(GHS)	PROCUREMENT METHOD USED	PROCUREMENT TYPE	STATUS
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 1No. -200C Freezer 1	DCL Laboratories Products Ltd	13,384.80	RFQ	GOODS	COMPLETE
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 2No. -200C Freezer 2	DCL Laboratory Products Limited	26,769.60	RFQ	GOODS	COMPLETE
3	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Amplifiers	Shagmar Musical Enterprise	3,600.00	RFQ	GOODS	IN PROGRESS
4	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0310/2021	Supply of Audio Recorders	Get4Less Ghana Limited	7,299.97	RFQ	GOODS	COMPLETE
5	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0208/2021	Supply of WACCBIP Branded Souvenirs	Print Pages	11,856.00	RFQ	GOODS	COMPLETE
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0312/2021	Supply of 5No. Car Tyres	Mag Hero Enterprise	7,250.00	RFQ	GOODS	COMPLETE
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0203/2021	Supply of COVID-19 Antigen Rapid Diagnostics Test Cards	K. Yalley Compnay Limited	210,000.00	SS	GOODS	COMPLETE
8	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of COVID-19 IGM/IGG Rapid Test Kits and Naso Swabs	Excelsior Global Limited	671,155.67	SS	GOODS	COMPLETE
9	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0202/2021	Supply of Venetian Curtain Blinds	Ekag Business Resource Enterprise	645.84	RFQ	GOODS	COMPLETE
10	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0300/2021	Supply of One Desktop Computer and One Laptop Computer	Melvic Technologies	19,488.00	RFQ	GOODS	IN PROGRESS
11	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0201/2021	Supply of Filters for Biosafety cabinets	Esco Micro PTE Ltd	18,131.70	RFQ	GOODS	IN PROGRESS
12	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents on Framework	Carramore International Limited	2,768,907.23	SS	GOODS	COMPLETE
13	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 1)	T20 Solution Company Ltd	4,513.60	RFQ	GOODS	COMPLETE
14	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 2)	Ed-Yadal Ltd	19,833.84	RFQ	GOODS	COMPLETE
15	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 3)	Martlab Ventures	20,280.00	RFQ	GOODS	COMPLETE
16	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0201/2021	Supply of Laboratory Equipment - Thermocycler	GSL Trends Ventures	44,645.19	RFQ	GOODS	COMPLETE
17	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 5 for Noguchi Memorial Institute	Inqaba Biotech West Africa Ltd	240,582.26	SS	GOODS	COMPLETE
18	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 6 for Noguchi Memorial Institute	Fisher Scientific UK Ltd	27,842.05	SS	GOODS	IN PROGRESS

ID	ENTITY	CONTRACT NO	PROCUREMENT CONTRACT	SUCCESSFUL BIDDER	CONTRACT AMOUNT(GHS)	PROCUREMENT METHOD USED	PROCUREMENT TYPE	STATUS
19	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 2	Carramore International Limited	5,409,095.33	SS	GOODS	COMPLETE
20	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2020	Supply of Laboratory Reagents 3	Inaqaba Biotech Ghana Ltd	1,852,540.55	SS	GOODS	COMPLETE
21	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of Laboratory Chairs	Furniture City Ghana Ltd	6,500.00	RFQ	GOODS	IN PROGRESS
22	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0105/2021	Supply of Mobile Precision 5750 Laptop	Prime Biolabs	47,543.98	RFQ	GOODS	COMPLETE
23	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Nextera DNA Flex and Nextseq 2000 Sequencing Systems & Accessories	Alliance Global FZ-LLC	3,989,538.75	SS	GOODS	COMPLETE
24	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of Nucleic Acid Kits with Samples Reagents	Mpharma Ghana Limited	41,760.00	RFQ	GOODS	COMPLETE
25	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of Paints and Painting Works	Prince Boateng	4,680.00	RFQ	GOODS	COMPLETE
26	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of SDM-79 and HMI-9 Media Reagents	Life Technologies Limited	208,264.44	SS	GOODS	IN PROGRESS
27	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0205/2021	Maintenance Service Contract for Flow Cytometer	Becton Dickson (BD) International	143,255.00	SS	TECHNICAL SERVICES	COMPLETE
28	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Store Room Shelves	Christ The King Metal	6,638.63	RFQ	GOODS	COMPLETE
29	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0311/2021	Supply of Security Uniforms and Others	Fashions Wadata Enterprise Limited	2,096.00	RFQ	GOODS	COMPLETE
30	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of UV Lamps	Bany Laboratories & Supplies Ltd	3,120.00	RFQ	GOODS	COMPLETE
31	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0302/2021	Supply of 1.5HP Water Pump	S-Mantse Enterprise	680.00	RFQ	GOODS	IN PROGRESS
TOTAL					15,831,898.44		31	

0.5.1 Frequent Usage of Procurement Methods

Request for Price Quotation (RFQ) was the dominant method of procurement used by the borrower within the sample selected for procurement audit (21no Lots – 68%). Single Sourcing (SS) was the second dominant method of procurement (10no. Lots – 32%). There was no International Competitive Tendering (ICT) and Restricted Tendering (RT) for the procurement of goods, works, and technical services for the period under review. Services procurement had no Quality Cost Based Selection (QCBS) method, Consultants Qualification (CQS) and Individual Consultants (IC) selection methods of procurement for the period under review.

Figure 1 below illustrates the predominant usage of procurement methods by the Centre for the contracts audited.

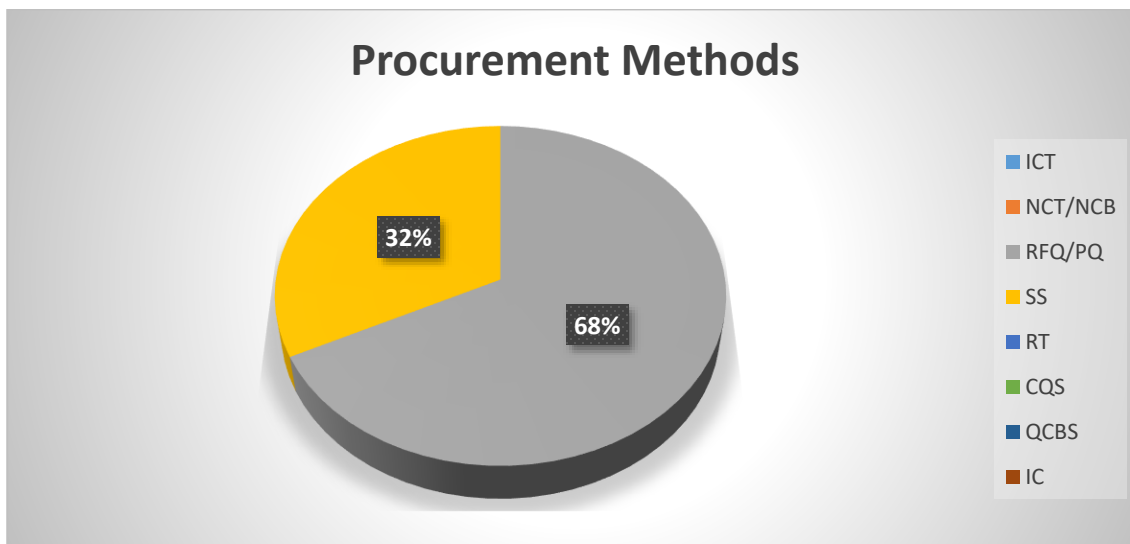


Figure 1 Procurement methods Usage of Sample

0.5.2 Size of Procurement

Section 20 and schedule 1A of the Public Procurement Act 663 as amended categorizes entities into various groups based on low/small, medium, and large/high spending activities.

The UoG – WACCBIP per schedule 1A is categorized under ‘Category C’ as a “Tertiary Institution”.

Sixty-eight percent (68%) of the total procurement contracts audited are classified under “Low/Small Value” procurement contracts, twenty-nine percent (29%) classified as “Medium Value” contracts and three percent (3%) representing “Large/High Value” Contracts. The UoG – WACCBIP can be classified as a “Low/Small Spending” Procurement Entity under the Categorization of Public Procurement Entities. This is largely attributed to the frequent purchase of laboratory consumables/reagents using Request for Quotations (RFQ) methods.

The table below (table 4) indicates the size of procurement contracts executed by the Centre which were audited.

Table 4 Size of Procurement

Size of Procurement	Procurement Type			Total	%
	Works	Goods	Services		
WACCBIP					
Low/Small	0	21	0	21	68%
Medium	0	8	1	9	29%
Large/High	0	1	0	1	3%
Total Contracts	0	30	1	31	100%

0.6 Summary of Sample Size Selection

Table 5 below indicates the distribution of 30% of the sample contracts selected for the procurement audit. The updated procurement plans for the period under review (January, 2021 – December, 2021) had zero (0) procurements contracts not executed.

Using the Simple Stratified Random Sampling Technique, the total procurement contracts to be sampled for this Procurement Audit resulted in a total number of contracts to be sampled as ten (10) procurement contract packages.

The 30% sample size resulted in a total of 4 procurement contract packages out of a total of 10 procurement contract packages for the period under review to be audited.

Table 5 Summary of Sample Size Selection

				Procurement Method													Type of Procurement			
				Goods/Works/Tech Serv					Consultancy Services											
ID	No. of Procurement Packages/Lots	30% Sample	Sample Size	ICT	RFQ [PQ]	NCT	SS	RT	QCBS	QBS	LCS	FBS	IC	SS	CQS	DI	GDS	WKS	CS	NCS
Original Procurement Plans																				
WACCBIP	10	3	3	0	7	0	2	0	1	0	0	0	0	0	0	0	7	0	1	2
Total¹	10	3	3	0	7	0	2	0	1	0	0	0	0	0	0	0	7	0	1	2
Not Executed				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Part of Last Audit				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total²	10	3	3	0	7	0	2	0	1	0	0	0	0	0	0	0	7	0	1	2
30% Sampling				0	2.1	0	0.6	0	0.3	0	0	0	0	0	0	0	2.1	0	0.3	0.6
Selected Sample for Audit (WACCBIP - Rev)	10	3	4	0	3^b	0	1	0	0^a	0	0	0	0	0	0	0	3^b	0	1^a	1

Total1-Total of Procurement Contracts per original procurement plans

Total2 -Total procurement contracts after isolation of contracts not executed and those part of last procurement audit

1a & 0a -Procurement Audit contract. Not Selected for procurement audit.

3b one additional goods procurement contract selected in lieu of procurement audit contract

0.7 Procurement Audit Tools

The tools discussed below were designed for the audit purposes based on the best practice procurement processes in the PPA Act 663 as amended and World Bank policies, guidelines and standards on procurement of goods, works, non-consulting services and consulting services applicable within the time of procurement.

0.7.1 Procurement Performance and Risk Assessment Rating

A specifically designed form to determine the procurement performance and rating of the procurement entity (UoG-WACCBIP) was used. Timely performance of the Borrower, appropriate procurement method usage forms, contract approving authority forms, Red Flags Checklist for measuring Risks Levels were also used with the view to collecting information about possible symptoms and levels of Risks in the procurements carried out by the Borrower. The tools are attached as **appendix 4** of this report.

0.7.2 Procurement Contracts Transparency Form

A specifically designed form to determine the transparency of the Borrower with respect to all the procurement contracts audited was used with the view to determining the level of compliance of the UoG – WACCBIP to transparency criteria within the procurement cycle. Twelve (12) variables (criteria) per the Procurement Act (Act 663 as amended) were used to collect data on the level of compliance of the Borrower to transparency in their procurements. This was evaluated and recoded through the Transparency Score Sheet. The tools are attached as **appendix 4** of this report.

0.7.3 Procurement Responsibility Matrix Form

A specifically designed form to determine the responsibility matrix of the Borrower was used with the view to determining the people involved in the procurement of goods/works/services contracts within the procurement cycle. The specific roles and responsibilities of each person involved in the procurement process were evaluated and recoded through the RACI Responsibility Matrix. The tools are attached as **appendix 4** of this report.

0.7.4 Frequency of bidders in winning contracts/payment of contracts/payment schedules form

A specifically designed form to determine the frequency of bidders winning the sample contracts was done. This was to assess the risk exposure levels of the procurement entity with respect to bidders and familiarity. The lead time utilised by the Borrower in processing and paying bidders when invoices are submitted was also evaluated with a designed form. The total payments made to bidders was also assessed with a form. The tools are attached as **appendix 4** of this report.

0.8 Definitions of Compliance, Performance and Risk Ratings

0.8.1 Risk Ratings Scale and Definition

Adopting the Bank's standard definitions for low risk, moderate, substantial, and high risk, the ACE project was evaluated to ascertain the level of risk.

Table 6 Risk Ratings Definitions

Risk Level	Rating Scale	Interpretation
Low Risk (LR)	0% - 39%	Borrower procurement processes, and/or contract administration are of highest quality, reliability, timeliness, and transparency, and required little or no corrective action needed by the Bank
Moderate Risk (MR)	40% - 59%	Borrower procurement processes, and/or contract administration are of generally good quality, reliability, timeliness, and transparency with minor corrective actions needed by the Bank
Substantial Risk (SR)	60% - 89%	Moderate shortcomings in Borrower procurement processes, and/or contract administration have limited or jeopardized the timely or efficient achievement of one or more major outputs, but resolution(s) is/are likely
High Risk (HR)	90% -100%	Significant shortcomings in Borrower procurement processes, and/or contract administration have limited or jeopardized the timely or efficient achievement of one or more major outputs, and resolution is uncertain or unlikely

0.8.2 Performance Ratings

Table 7 Performance Ratings Definitions

Performance Level	Rating Scale	Interpretation
Very Good	0%-40%	Borrower procurement processes, and/or contract administration are of the highest quality, reliability, timeliness, and transparency, and required little or no corrective action needed by the Bank
Good	41%-50%	Borrower procurement processes, and/or contract administration are of generally good quality, reliability, timeliness, and transparency with minor corrective actions needed by the Bank
Fair	51%-79%	Moderate shortcomings in Borrower procurement processes, and/or contract administration have limited or jeopardized the timely or efficient achievement of one or more major outputs, but resolution(s) is/are likely
Poor	80% - 100%	Significant shortcomings in Borrower procurement processes, and/or contract administration have limited or jeopardized the timely or efficient achievement of one or more major outputs, and resolution is uncertain or unlikely

0.8.3 Transparency Compliance and Ratings

Table 8 Transparency Rating Definitions

Compliance Level	Rating Scale	Interpretation
Full Compliance (FC)	75%-100%	Borrower procurement processes, procedures and/or contract administration are of highest quality, ensure openness in procurement proceedings, processes and procedures, are reliable, timely, and transparent, and required little or no corrective action from the Bank.
Substantial Compliance (SC)	50%-74%	Borrower procurement processes, procedures and/or contract administration are of generally good quality, ensure openness in procurement proceedings, processes and procedures, are reliable, timely, and transparent, and required minor corrective actions from Bank.
Partial Compliance (PC)	0%-49%	Moderate shortcomings in Borrower procurement processes, partial openness in procurement proceedings, processes and procedures and/or contract administration have limited or jeopardized the timely or efficient achievement of one or more major outputs, but resolution(s) is/are likely.
None Compliance (NC)	0%	Significant shortcomings in Borrower procurement processes, procedures and/or contract administration have limited or jeopardized the timely or efficient achievement of one or more major outputs, does not ensure openness and transparent procurement proceedings, processes and procedures and resolution is uncertain or unlikely.

0.9 Key Findings – Specific Contracts

Generally, the following were key observations of the audit;

0.9.1 Procurement Planning, Procurement Systems and Capacity Assessment

0.9.1.1 Findings

1. Regular update of Procurement Plans was done by the Centre with actual dates of execution stated for all procurement contracts.
2. The updated and revised Procurement Plans were approved by the Entity Tender Committees of the Centre.
3. The PPA's STDs for Goods, Works and Services Procurements were adopted, and tender data and special conditions of contracts modified for goods, works and services procurement contracts.
4. A total net average duration of 7 days (0.23 months) was lost in overall procurement contract formation and signing activities.
5. A total net average duration of 74 days (2.47 months) was gain in the expected delivery of contracts.
6. All procurement contract packages were procured using the appropriate procurement method
7. Procurement records and filing of procurement documentation were moderately good.
8. Timely satisfactory performance of contracts during the procurement audit period was assessed as 'good' with an average 70 days (2.33 months) gain during the entire procurement cycle.
9. Each bidding document and contract financed out of the proceeds of the Financing included provisions on matters pertaining to fraud and corruption.
10. The Centre has better internal capacity to handle technical services procurement and goods procurement contracts.
11. Entity Tender Committees of the UoG - WACCBIP was properly constituted per Section 20 and Schedule 1A and 1B of Act 663 as amended at the time of the procurement audit.
12. Two (2) departments are responsible for the management of procurement activities of the UoG - WACCBIP. The Logistics Directorate (LoD) and the Physical Development and Municipal Services Directorate (PDMSD) oversee the management of procurements for the UoG.
13. The College Materials Officer from the Logistics Directorate (LoD) of the UoG-WACCBIP was responsible for the procurement management of the Centre.
14. The procurement officers responsible for the UoG-WACCBIP have the requisite educational and professional qualifications to handle adequately the procurement activities and function of the Centre.
15. The officers are professional members of the Chartered Institute of Procurement and Supply (CIPS) which is a recognized and accredited Procurement Professional body.

16. The officers have requisite knowledge of the Ghanaian Procurement Legal Framework and Legislations and the Bank's Guidelines and Regulations in the procurement of goods, works, consulting and non-consulting services.
17. Roles and responsibilities of all involved within the procurement and supply chain were defined and clear with adequate internal control systems.
18. The overall Performance Assessment and Score of the Borrower and Implementing Agency were assessed as 'GOOD' with a mark of 88.64% on the procurement contracts audited in terms of procurement planning, tendering and solicitation, contract administration and quality. This implies the Entity has largely adhered to the procurement plans including any update/changes, advertising, adequate requirements for bidding documents, objective evaluation criteria usage, draft adequate contracts, technical and financial evaluation done and reports written accurately and contract award publications for applicable contracts done.
19. The overall transparency score of the Borrower was assessed as 77.0% for the procurement contracts that were reviewed and audited for the period. This signifies "Substantial Compliance" to the transparency criteria.

0.9.1.2 Performance Rating

1. The overall score for procurement planning, procurement systems and capacity assessment was assessed to be very good at 98.77%.

0.9.2 Tendering and Solicitation

0.9.2.1 Findings

1. Procedures and processes used during procurement activities were found adequate and acceptable and in line with Act 663 as amended and the Bank's Guidelines and Regulations for the procurement of Goods, Works, Non-Consulting Services and Consulting Services for all the procurement contracts reviewed.
2. 68.0% procurement contracts audited (21 out of the 31), were procured through Competitive Tendering methods. Request for Quotations (Shopping) was used for 68% of the projects for the solicitation of bids. Thirty-Two percent (32%) of the projects within the sample used Single Source Selection (SS) for the procurement of contracts. The rise in usage of single source procurement method for the Centre can be attributed to the COVID-19 pandemic. The procedures and processes engaged were found consistent with section 44 of Act 663 as amended.
3. The usage of NCT, ICT, RFQ and QCBS were found consistent with the procedures and processes outline in section 43, 44, 45, 75 of Act 663 as amended.
4. Tender openings were done per specific invitation notices. Tender Opening panels were used with the availability of one member of Entity Tender Committee (ETC) on the tender opening panels.
5. A net average duration of 5 days was lost in the preparation and submission of Tender Evaluation Reports with 2 days average days lost with respect to the Final Approval of Evaluation Reports and issuance of Acceptance Letters (Notification of Awards).

6. A total net average duration of 9 days was gain in the plan issuance of Specific Procurement Notices (Invitation to Tenders).
7. A total net average duration of 5 days was gain on the submission and closure of tenders.
8. Adequate modification of special conditions of contract and tender data sheets in STDs was done for Works and Services procurement contracts.
9. For goods procurement contracts, there were some inadequate modifications of special conditions of contract and tender data sheets in STDs observed.
10. Non-Publication of Invitations to Tenders with the Public Procurement Authority which is not in accordance with section 47(1) of the public procurement act as amended for 96.78% of contracts (30 out of 31).
11. Non-Issuance of Receipts to Tenderers after submission of tenders which is not in accordance with section 53(8) of act 663 as amended (0 out of 31).
12. Notification to Unsuccessful Bidders per Section 65(9) of Act 663 as amended was unavailable (0 out of 31).
13. Non-publication of 68% contract awards (21 out of 31) in accordance with section 2.60 of the Banks guidelines for procurement of Goods, Works and Non-Consulting Services (10 procurement contracts awarded were published at the website of the Centre).
14. Evaluation Committee members have the technical expertise necessary to conduct evaluations in accordance with section 20E Of Act 663 as amended.
15. The public procurement authority's approval was sought for all single source procurement contracts in accordance with sections 40 of Act 663 as amended.
16. All the reviewed procurement contracts were referred to the appropriate contract approving authority for approval.

0.9.2.2 Performance Rating

1. The Overall Performance and Score Rating for tendering and solicitation was 91.17% signifying a performance of "Very Good".

0.9.3 Contract Administration and Quality

0.9.3.1 Findings

1. Procedures and processes used during procurement activities were found adequate and acceptable and in line with Act 663 as amended for all the procurement contracts reviewed.
2. Inadequate procurement contract close out for all procurement contracts (lack of Project Completion Reports to document lessons learnt).
3. All Procurement Contracts recorded No Contract Modifications. Concurrent approvals were sought for all procurement contracts with more than 10% aggregate increase in contract per section 87 of act 663 as amended.
4. Invoices submitted by contractors, suppliers and consultants were paid on an average 3 days late than the 30 days per contract.

5. An overall average of 3 days was recorded for delay in payments. One procurement contract recorded the highest duration of 28 days after certification by the project manager.
6. A total net average duration of 123 days (approximately 4.1 months) was lost in overall procurement contract formation and signing activities.
7. A total net average duration of 7 days (approximately 0.23 months) was lost in the expected contract delivery periods.
8. For all the goods procurement contracts, there was no contract modification for any of the procurement contracts audited. Hence, no procurement contract was referred to any tender review committee for concurrent approval or otherwise as a result of contract modifications during implementation in accordance with section 87 of act 663 as amended.
9. Non-Issuance of Final Acceptance Certificates/Certificates of Completion/Service Performance Certificates.
10. Some procurement contracts (22.6%) were not completed within project stipulated time (7 out of 31).
11. 94% of the procurement contracts audited were completed within the approved budget including approved variations (29 out of 31).
12. The overall score on quality of contracts delivered/ongoing was assessed as "GOOD" at a mark of 89.56%.
13. Contract files contained required documentation. The filing was moderately well done and chronological. Procurement contract documentations/ records and filing were moderately adequate.
14. Based on visits to stores to assess and undertake physical inspections of the works executed, services provided, goods supplied vis-à-vis the available reports, the consultants are of the considered opinion that the works executed, the goods supplied, and the services provided met the required quality levels (by relative quantitative assessment of quality by the audit team, quality of works scored 89.56%).

0.9.3.2 Performance Rating

1. The overall performance rating for contract administration and quality was evaluated as 75.06% and 89.56% respectively indicating "Good".

0.9.4 Price Competitiveness etc

0.9.4.1 Findings

1. The percentage deviation of the lowest evaluated bidders' price from the client's budget recorded an overall average of minus 55.8% for twenty-one (21) procurement contracts reviewed. For the twenty-one (21) procurement contracts above, inspections of the supplies revealed that, the suppliers and contractors met the expectations of the Centre with respect to the goods supplied and works executed.
2. The percentage deviation of lowest evaluated bidders' price from the Centre's budget also recorded an overall average of plus 58.0% for nine (9) contracts. The

standard deviation of prices of the competing bids is smaller and narrow compared to the percentage deviation of the prices from the Centre's budget. This confirms the inadequate preparation of budgetary estimate for the procurement contracts.

3. The period under review recorded an unusually large variance between the prices of competing bids for five (5) procurement contracts (ID 2, 11, 16, 21, 24). This could suggest a lack of understanding and appreciation of the scope of works to be executed in the specific lots with this challenge.
4. The average prices of competing bids was found to be good except five (5) procurement contracts where an unusually large variance between the price of competing bids was recorded.
5. For ten (10) procurement Contracts the Entity exceeded their budgetary allocation for the procurements by USD 505,571.52 (ID 5,6,7,10,11,19,22,26,30,31).
6. For all procurement Contracts the Entity made a budgetary surplus of USD 5,010.64.

0.9.4.2 Performance Rating

1. The performance of the Centre on price competitiveness is rated under Tendering and Solicitation. This was determined as 91.17% signifying "good".

0.10 Key Findings – Country Issues

1. The Borrower has the requisite capacity to handle procurement contracts adequately and efficiently.
2. The Public Procurement Act, 2003 (Act 663) as amended was used in the procurement activities of the Centre.
3. Seemingly low level of interest of procurement officers at post contract stage of project execution.
4. Non-Issuance of Receipts to Tenderers after submission of tenders which is not in accordance with section 53(8) of act 663 as amended.
5. Notification to Unsuccessful Bidders per Section 65(9) of act 663 as amended was unavailable.
6. There is a rise in the usage of Single Source Procurement method (32%) for the period under review. This is largely attributed to the COVID-19 pandemic.
7. The approval of technical evaluation reports for services procurement based on section 74(2) is viewed by many procurement officers as inappropriate. Section 74(2) and 74(4) of act 663 as amended usually creates confusion in its application since 'appropriate approving authority' is based on threshold whilst 'appropriate entity tender committee' is not. At the time of technical evaluation report, there is no commercial values to consider and hence it will be inappropriate to refer the technical evaluation report to an approving authority based on the procurement plan estimated cost of the contract.

8. The Entity Tender Committee of the University of Ghana (UoG) is duly constituted per section 20 of Act 663 as amended and its composition is in accordance with the First Schedule (1A and 1B3-Category C).
9. The procurement entity substantially complied with the transparency provision of the legal frameworks.

0.11 Key Findings – Bank’s Issues

1. The Bank's procurement supervision has been assessed as "GOOD".
2. Recommendation of Implementation challenges identified during previous procurement audits have been adequately implemented (update of procurement plans, additional procurement training).
3. From 2017 to 2020, the Centre as part of their DLI requirements, conducted four (4) PPRs within the period (one per financial year).
4. An average of 4 days was used by the Bank to review TORs, RFP documents, RFP Evaluation Reports prior to giving their no objection.
5. The Bank spending an average of 4 days to review Procurement Plans and give their no objection.
6. All procurement contracts were subject to the Bank’s Post Review procedures
7. 40% of the procurement contracts subjected to Post Review falls within the sample size of the procurement audit. Whilst 0% of contracts subjected to prior review have been audited as part of this procurement audit.
8. Non publication of contract awards for some procurement contracts
9. For all the post review of contracts on a sample basis, the records available indicates the conduct of Post Procurement Reviews by an Independent Procurement Audit Consultants, the Internal Audit Unit of the University of Ghana and the Ghana Audit Service (Supreme Audit Institution-SAI of Ghana).
10. Records of PPRs for the financial years 2017, 2018, 2019, 2020 were made available by the Centre.

0.12 Key Findings – General Issues

1. Inadequate procurement contract close out for all procurement contracts (unavailability of Project Completion reports to document lessons learnt).
2. No issues on corruption and fraud were observed.
3. No issues of conflicts of interest were observed.
4. For the period under review, a total of ten (10) procurement contract packages were planned and executed by the Centre.
5. 70.0% constituted Goods Procurement Contracts, 0.0% for Works Procurement Contracts, 20% for Technical Services Procurement Contracts and 10% for Consulting Services Contracts.
6. For the current Procurement Audit, 75% of the total Procurement Contracts audited were goods procurement contracts, 0% of Works Procurement contracts

sampled and audited, 25% of Technical Services Procurement contracts audited, and 0% of Consulting Services Procurement Contracts sampled and audited.

0.13 Procurement Risk Assessment

0.13.1 General/Overall Risk

1. The overall score and assessment of procurement risks and red flags was rated as 34.50%. This represented 'low risk' based on the risk scale provided. This implies, the 'Entity's systems, procurement processes, and/or contract administration are of highest quality; are fit for purpose in achieving value for money, economy, efficiency, effectiveness, integrity, fairness, transparency, and accountability; and require little or no corrective action by the Bank'.

0.13.2 Procurement Planning, Procurement Systems and Capacity Assessment

1. Risk Rating of Procurement Processes, Systems and Capacity Assessment was low
2. Pre-Bid Phase recorded one of the best score in risk performance (33.33%) signifying "Low Risk".

0.13.3 Tendering and Solicitation

1. There has not been any incident of conflict of interest recorded or seen during the procurement audit.
2. Evaluation and Award recorded a score of 35.90% suggesting a "Low Risk".

0.13.4 Contract Administration and Quality

1. For thirty-one (31) procurement contracts reviewed, quality assessment risk was "low". This is largely due to the fact that, inspections of the supplies, revealed that, the suppliers and contractors met the expectations of the Centre with respect to the quality of the goods supplied and works executed.
2. Contract Administration and Close Out recorded a score of 35.42% with Quality of procurement recording 33.33% suggesting a "Low Risk".

0.14 Recommendations

0.14.1 General Recommendations

1. Continuous Professional Training and Development of Staff of Procurement Units.
2. Adaptation of the newly published PPA Standard Tender Documents (STDs) dated December 2019 (especially usage of Low Value and Minor Procurement Forms for low value and minor procurement contracts).
3. Proper and accurate keeping of procurement files and records. Electronic and digitalisation of these records should be considered in the medium to long term of the Centre.

0.14.2 Procurement Planning, Procurement Systems and Capacity Assessment

1. Specific capacity building and training of procurement officers on Estimation and Budgeting for the Entity.
2. Creation of an internal control system that allows procurement officers to participate fully in post contract stage of procurement contracts.
3. Usage of the Public Procurement Authority's (PPA) standard Template of Procurement Planning for preparation of Procurement Plans.
4. Publication of General Procurement Notice (GPN) by the Centre at the beginning of every Financial Year.

0.14.3 Tendering and Solicitation

1. Publication of contracts awarded by the Borrower with the PPA for all contracts within the audit period.
2. Publication of all Invitations to Tenders with the Public Procurement Authority.
3. Issuance of Receipts to Tenderers after submission of tenders in accordance with section 53(8) of act 663 as amended.
4. Notification of contract awards to all unsuccessful bidders in accordance with section 65(9) of act 663 as amended.
5. Drafting of clear and unambiguous technical specifications for procurement contracts.
6. Signing Conflict of Interest declaration forms by all Evaluation Panel members prior to start of bids evaluation.

0.14.4 Contract Administration and Quality

1. Continuous Improvement of procurement contract records/documentations and filing.
2. Seeking of concurrent approvals for procurement contracts that had modifications during implementation in accordance with section 87 of Act 663 as amended.
3. Initiation of steps to properly close out procurement contracts (issuance of Final Acceptance Certificates, discharge of Performance Security after warranty period, writing of project completion reports etc).
4. Issuance of Final Acceptance Certificates/Certificates of Completion/Service Performance Certificates for all procurement contracts.

0.14.5 Price Competitiveness

1. Implementation of section 64(2) when winning bids record substantially high margins between client's budget and least evaluated bidder.
2. Request for rate analysis from suppliers and contractors who offer high prices or lower prices beyond or below entities budgets. This will allow proper analysis and consideration of section 64(2).
3. Increasing the value of performance security in situations where bid prices of tenderers record significant minus deviations from the entity's budget.

0.14.6 Country Issues

1. Specific capacity building and training for procurement officers of the Centre on Contract Administration and Management.
2. Amendments of Section 74(2) and 74(4) of Act 663 as amended to allow the usage of 'appropriate approving authority' after combined evaluation report (Technical and Financial) is produced (which will be based on threshold) whilst 'appropriate entity tender committee' is used after completion of only 'Technical Evaluation Report'. At the time of technical evaluation report, there is no commercial values to consider and hence it will be inappropriate to refer the technical evaluation report to an approving authority based on the procurement plan estimated cost of the contract.

0.14.7 Bank's Issues

1. Measurement of Project Impact Assessment 10 years after end of the Project.
2. Continuous support to the UoG - WACCBIP to implement the challenges and gaps that will be identified after the completion of the ACE Project.

0.15 Possible Indication of Noncompliance Requiring Action

For the period under review, all the procurement contracts reviewed and audited did not reveal any possible indication of non-compliance or misprocurement by the entities requiring any action from the Public Procurement Authority (PPA) or the World Bank.

0.16 Status of Mitigation Actions

The review includes an update on the progress of implementation of the risk mitigation and corrective actions from the previous post procurement reviews and audit reports for the Borrower.

The following corrective actions were implemented by the Borrower for the period under review:

1. Usage of appropriate procurement methods for all procurement contracts selected for review based on estimates and thresholds of the act 663 as amended.
2. Referral of all procurement contracts to the appropriate procurement approving authority based on thresholds and method of procurement.
3. Approval of Center Procurement Plan by the Entity Tender Committee (ETC) per section 21 of Act 663 as amended
4. Regular and quarterly update of Procurement Plan per section 21(4) of the Public Procurement Act, 2003 as amended.
5. Notification to Unsuccessful Bidders per Section 65(9) of act 663 as amended.
6. Improvement in the overall transparency score and rating for the Centre from 65.40% (in 2020) to 77.00% in current audit.

0.17 Corrective Actions Pending/Remaining Unfinished

The following corrective actions could not be implemented by the Borrower following the last post procurement reviews and examination of procurement contracts.

1. Publication of notice of procurement awards.
2. Specific training on estimation and budgeting for procurement officers.
3. Notification to Unsuccessful Bidders per Section 65(9) of act 663 as amended; and
4. Closing out of procurement contracts with project completion reports
5. Regular and quarterly update of Procurement Plan per section 21(4) of the Public Procurement Act, 2003 as amended.

1 PROCUREMENT AUDIT OF THE AFRICAN CENTRE OF EXCELLENCE (ACE) CENTRE

1.1 Introduction

The West African Centre for Cell Biology of Infectious Pathogens (WACCBIP) at the University of Ghana was formed in response to the World Bank's African Centre of Excellence (ACE) initiative. The mission of WACCBIP is to improve diagnosis, prevention and control of infectious diseases in sub-Saharan Africa by providing advanced level training and research excellence on the cell and molecular biology of infectious pathogens.

The Africa Higher Education Centers 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.

Following the initial successes of the project, the ACE Impact Project was launched in 2018.

The designated ACE Impact Center is 'West African Center for Cell Biology of Infectious and Non-Communicable Diseases (WACCBIP+NCDS)' initially referred to as The West African Center for Cell Biology of Infectious Pathogens (WACCBIP) located at the University of Ghana – Legon.

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.

The ACE-WACCBIP therefore engages the services of Procurement Audit Consultant to carry out the procurement audit of the ACEs (WACCBIP) for the period January, 2021 to December, 2021.

1.2 Background of Project

The West African Centre for Cell Biology of Infectious Pathogens (WACCBIP) at the University of Ghana was formed in response to the World Bank's African Centre of Excellence (ACE) initiative. The mission of WACCBIP is to improve diagnosis, prevention and control of infectious diseases in sub-Saharan Africa by providing advanced level training and research excellence on the cell and molecular biology of infectious pathogens.

Following the success of the initial project, the ACE Impact Project (ACE Impact) was launched in 2018 to strengthen post-graduate training and applied research in existing fields and support new fields that are essential for Africa's economic growth.

The ACE Impact Project consists of the following parts: 1. Establishing New and scaling up well performing existing ACEs for development Impact Centre, 2. Fostering regional partnership and scholarships, 3. Enhancing national project facilitation, monitoring and Evaluation

The designated ACE Impact Centre is 'West African Centre for Cell Biology of Infectious and Non-Communicable Diseases (WACCBIP+NCDS)' initially referred to as The West African Centre for Cell Biology of Infectious Pathogens (WACCBIP) located at the University of Ghana – Legon.

The objectives of the ACE Impact Project consist of:

1. Enhance capacity to deliver regional high-quality training to address the development challenge
2. Enhance capacity to deliver applied research to address the regional development challenge
3. Build and use industry/sector partnerships to enhance impact of the Centre on development and increase relevance of the centres education and research.
4. Build and strengthen regional and international academic partnerships to raise quality of education in other institutions in the region.
5. Enhance governance and management to improve monitoring and evaluation, administration, fiduciary management, transparency, ability to generate resources, and project implementation.

1.3 Aim and Objectives of Assignment

The overall objective(s) of the consultancy services required as stated in the TOR and scope of works given by the Client include but not limited to the following:

1. The objective of the procurement review is to review the procurement, contracting, and implementation processes which have been followed for a sample of up to 30% of the total contracts in the project to confirm consistency with the Credit Agreements/Legal Agreements (LA).
2. The purpose of the Audit is to:
 - a. Verify that the procurement and contracting processes have been followed.
 - b. Verify technical compliance, physical completion, and price competitiveness of each contract.
 - c. To review the internal capacity to handle procurement efficiently, comment on the quality of procurement and contracting; and identify reasons for delays, if any.
 - d. Outline any potential risks identified to inform future funding decisions.
3. To this end, the Consultant will:
 - a. determine whether the procurement and contracting processes were carried out in accordance with the LA and achieved the expected economy and efficiency.
 - b. determine to the extent possible whether identified non-compliance with the LA, inappropriate practices or questionable decisions/actions, may have been related to corrupt practices.

- c. evaluate the quality, timeliness and reliability of the Bank's reviews and checks in ensuring that procurement, contracting and disbursement are being carried out in accordance with the LA.
- d. in the light of any deficiencies, identify ways of improving the procurement and contracting process.

1.4 Methodology of Assignment

Procurement audit standards require the clear definition of the methodology employed to arrive at various conclusions and recommendations on procurement contracts audits.

1.4.1 Entry Conference

After signing of the contract with the University of Ghana, an entry conference was held on February 1, 2022, with the WACCBIP Centre. A designated coordinator for the assignment named Madam Constance Kocke (College Materials Officer) was introduced. Documentations on the ACE were made available for the commencement of the assignment.

1.4.2 Review of General Documentations

The following general documentations were provided by the Borrower (WACCBIP+NCDS Centre) for review by the procurement audit team on the 4th – 19th February 2022:

1. Financing Agreement (2019)
2. Performance and Funding contract (2019)
3. Revised Implementation Plan (2019)
4. Environmental Management Plan
5. Approved Procurement Plan for the procurement year

1.4.3 Review of Specific Procurement Contracts Documentations

Documentations on specific procurement contracts were provided to the procurement audit consultants. Detailed review of the specific contract files started on 9th February 2022 to February 28th, 2022. As contained in the annual procurement plans of the Centre, procurement contracts were grouped and categorized into lots and types for ease of reference as per standard procurement planning.

Procurement contracts files and documentations were studied and reviewed thoroughly to ascertain their conformance with the general procurement plans.

Documents required for each procurement contract file were inspected and missing/inadequate documents requested from the coordinator of the assignment.

All necessary documentation required for each procurement contract file were requested for and made available to the consultant.

Specific procurement files were maintained for each procurement contract.

1.4.4 Sites/Stores/Project Fields Visitations

Direct confirmation of works executed, services provided, and goods supplied was done by the procurement audit consultants at the project sites, location of goods, and stores sections of the WACCBIP+NCDS Centre starting 1st March 2022 and ending 14th March 2022.

Physical inspections were carried out on some of the works executed, goods supplied and examined to confirm specific works and goods procurement contracts contained on files.

Photographs of physical inspections and examinations of works executed and goods supplied and received at stores were taken. These pictures formed part of this procurement audit report under **appendix 6**, labelled "Pictures of Procurement Contracts examined".

1.4.5 Clarifications and Further Documentations

To aid in the arrival of conclusions and opinions on the procurement process and procedures used in the disbursement of proceeds from the funds of the ACE Project, clarifications and further documentations and evidence were requested from the Centre and designated procurement officers and staffs during the procurement audit process.

1.4.6 Interaction with Staffs of WACCBIP Centre and Logistics Directorate of University of Ghana

As part of the process to verify and ascertain end-user involvement and participation in the procurement process, interactions with the staff of the WACCBIP Centre and the designated procurement officers of the Project were undertaken.

Opinions of staff directly involved in procurement activities of the Project were sought and incorporated into this report. The perceptions of these personnel on procurement activities and contracts of the ACE project and its impact on its beneficiaries were noted. Clarifications and answers were used to solicit opinions on the procurement decisions of the Entity.

1.4.7 Exit Conference

As a mandatory requirement for procurement audit assignments, an Exit Conference was held on March 17, 2022, with the Logistics Directorate of the WACCBIP. Key issues observed and noted during the procurement audit process were made known. Explanations and clarifications were solicited and answers provided to issues of concern. Preliminary findings and opinion of the audit team were discussed with all, and responsible officers provided adequate explanations and documents to support their justifications.

The cooperation of stakeholders involved during the procurement audit process was commendable.

1.4.8 Definitions of Compliance, Performance and Risk Ratings

1.4.8.1 Risk Ratings Scale and Definition

Adopting the Bank's standard definitions for low risk, moderate, substantial, and high risk, the ACE Project was evaluated to ascertain the level of risk based on the rating scale below.

Table 9 Risk Ratings Definitions

Risk Level	Rating Scale	Interpretation
Low Risk (LR)	0% - 39%	Borrower procurement processes, and/or contract administration are of the highest quality, reliability, timeliness, and transparency, and required little or no corrective action needed by the Bank.
Moderate Risk (MR)	40% - 59%	Borrower procurement processes, and/or contract administration are of generally good quality, reliability, timeliness, and transparency with minor corrective actions needed by the Bank.
Substantial Risk (SR)	60% - 89%	Moderate shortcomings in Borrower procurement processes, and/or contract administration have limited or jeopardized the timely or efficient achievement of one or more major outputs, but resolution(s) is/are likely
High Risk (HR)	90% -100%	Significant shortcomings in Borrower procurement processes, and/or contract administration have limited or jeopardized the timely or efficient achievement of one or more major outputs, and resolution is uncertain or unlikely.

1.4.8.2 Performance Ratings

Performance rating was ascertained and interpreted based on the scale below.

Table 10 Performance Ratings Definitions

Performance Level	Rating Scale	Interpretation
Very Good	80% - 100%	Borrower procurement processes, and/or contract administration are of highest quality, reliability, timeliness, and transparency, and required little or no corrective action needed by the Bank.
Good	51%-79%%	Borrower procurement processes, and/or contract administration are of generally good quality, reliability, timeliness, and transparency with minor corrective actions needed by the Bank.
Fair	41%-50	Moderate shortcomings in Borrower procurement processes, and/or contract administration have limited or jeopardized the timely or efficient achievement of one or more major outputs, but resolution(s) is/are likely.
Poor	0%-40%	Significant shortcomings in Borrower procurement processes, and/or contract administration have limited or jeopardized the timely or efficient achievement of one or more major outputs, and resolution is uncertain or unlikely.

1.4.8.3 *Transparency Compliance and Ratings*Table 11 *Transparency Rating Definitions*

Compliance Level	Rating Scale	Interpretation
Full Compliance (FC)	75%-100%	Borrower procurement processes, procedures and/or contract administration are of highest quality, ensure openness in procurement proceedings, processes and procedures, are reliable, timely, and transparent, and required little or no corrective action from the Bank
Substantial Compliance (SC)	50%-74%	Borrower procurement processes, procedures and/or contract administration are of generally good quality, ensure openness in procurement proceedings, processes and procedures, are reliable, timely, and transparent, and required minor corrective actions from Bank
Partial Compliance (PC)	0%-49%	Moderate shortcomings in Borrower procurement processes, partial openness in procurement proceedings, processes and procedures and/or contract administration have limited or jeopardised the timely or efficient achievement of one or more major outputs, but resolution(s) is/are likely
None Compliance (NC)	<0%	Significant shortcomings in Borrower procurement processes, procedures and/or contract administration have limited or jeopardised the timely or efficient achievement of one or more major outputs, does not ensure openness and transparent procurement proceedings, processes and procedures and resolution is uncertain or unlikely

1.5 Sampling and Scope of Procurement Contracts

As stated in the Terms of Reference, the consultant is expected to review a sample of up to thirty percent (30%) of procurement undertaken within the period covering all the various types of procurement (Goods, Works, Non-Consulting Services and Consulting Services) and the various procurement methods (ICB, NCB, Shopping, QCBS, LCS, FBS, QBS, CQS, SS, IC, etc), as well as zooming in on the complex, high-value and probable problematic procurements.

Based on the procurement plans submitted for the period under review, the criterion applied in choosing a sampling design was to design the sample so that it would yield the desired information with the reliability required at a minimum cost to the employer.

Statistical Sampling was considered more appropriate than Judgmental Sampling in determining the 30% proposed by the client. Simple Random Sampling of procurement contracts based on a Simple Stratified (Cluster) Sampling Technique was used to arrive at 30% sample of the procurement contracts.

The following criteria were therefore used to determine the design sample for procurement contracts selected for the procurement audit:

1. Type of Procurement Contract: Procurement contracts were categorized into works, goods, services, and non-consulting services (technical services). This is in consonance with the approved procurement plans of the Centre.
2. 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.
3. Unique coding of all procurement contracts on the approved procurement plans. All procurement contracts under the period of review were given unique coded numbers to ensure Simple Random Sampling of contracts for audit.
4. Selection of sample based on Simple Stratified (Cluster) Sampling Technique.

Table 12 below provides the comprehensive list and scope of all the contracts selected for the procurement audit. All the procurement contracts were completed at the time of the audit. Various methods and procedures were used to procure these contracts.

Table 12 Scope of Procurement Contracts Audited

ID	ENTITY	CONTRACT NO	PROCUREMENT CONTRACT	SUCCESSFUL BIDDER	CONTRACT AMOUNT(GHS)	PROCUREMENT METHOD USED	PROCUREMENT TYPE	STATUS
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 1No. -200C Freezer 1	DCL Laboratories Products Ltd	13,384.80	RFQ	GOODS	COMPLETE
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 2No. -200C Freezer 2	DCL Laboratory Products Limited	26,769.60	RFQ	GOODS	COMPLETE
3	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Amplifiers	Shagmar Musical Enterprise	3,600.00	RFQ	GOODS	IN PROGRESS
4	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0310/2021	Supply of Audio Recorders	Get4Less Ghana Limited	7,299.97	RFQ	GOODS	COMPLETE
5	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0208/2021	Supply of WACCBIP Branded Souvenirs	Print Pages	11,856.00	RFQ	GOODS	COMPLETE
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0312/2021	Supply of 5No. Car Tyres	Mag Hero Enterprise	7,250.00	RFQ	GOODS	COMPLETE
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0203/2021	Supply of COVID-19 Antigen Rapid Diagnostics Test Cards	K. Yalley Compnay Limited	210,000.00	SS	GOODS	COMPLETE
8	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of COVID-19 IGM/IGG Rapid Test Kits and Naso Swabs	Excelsior Global Limited	671,155.67	SS	GOODS	COMPLETE
9	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0202/2021	Supply of Venetian Curtain Blinds	Ekag Business Resource Enterprise	645.84	RFQ	GOODS	COMPLETE
10	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0300/2021	Supply of One Desktop Computer and One Laptop Computer	Melvic Technologies	19,488.00	RFQ	GOODS	COMPLETE
11	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0201/2021	Supply of Filters for Biosafety cabinets	Esco Micro PTE Ltd	18,131.70	RFQ	GOODS	IN PROGRESS
12	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents on Framework	Carramore International Limited	2,768,907.23	SS	GOODS	IN PROGRESS
13	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 1)	T20 Solution Company Ltd	4,513.60	RFQ	GOODS	COMPLETE
14	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 2)	Ed-Yadal Ltd	19,833.84	RFQ	GOODS	COMPLETE
15	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 3)	Martlab Ventures	20,280.00	RFQ	GOODS	COMPLETE
16	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0201/2021	Supply of Laboratory Equipment - Thermocycler	GSL Trends Ventures	44,645.19	RFQ	GOODS	COMPLETE
17	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 5 for Noguchi Memorial Institute	Inqaba Biotech West Africa Ltd	240,582.26	SS	GOODS	COMPLETE
18	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 6 for Noguchi Memorial Institute	Fisher Scientific UK Ltd	27,842.05	SS	GOODS	IN PROGRESS

ID	ENTITY	CONTRACT NO	PROCUREMENT CONTRACT	SUCCESSFUL BIDDER	CONTRACT AMOUNT(GHS)	PROCUREMENT METHOD USED	PROCUREMENT TYPE	STATUS
19	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 2	Carramore International Limited	5,409,095.33	SS	GOODS	COMPLETE
20	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2020	Supply of Laboratory Reagents 3	Inaqaba Biotech Ghana Ltd	1,852,540.55	SS	GOODS	COMPLETE
21	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of Laboratory Chairs	Furniture City Ghana Ltd	6,500.00	RFQ	GOODS	IN PROGRESS
22	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0105/2021	Supply of Mobile Precision 5750 Laptop	Prime Biolabs	47,543.98	RFQ	GOODS	COMPLETE
23	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Nextera DNA Flex and Nextseq 2000 Sequencing Systems & Accessories	Alliance Global FZ-LLC	3,989,538.75	SS	GOODS	COMPLETE
24	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of Nucleic Acid Kits with Samples Reagents	Mpharma Ghana Limited	41,760.00	RFQ	GOODS	COMPLETE
25	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of Paints and Painting Works	Prince Boateng	4,680.00	RFQ	GOODS	COMPLETE
26	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of SDM-79 and HMI-9 Media Reagents	Life Technologies Limited	208,264.44	SS	GOODS	IN PROGRESS
27	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0205/2021	Maintenance Service Contract for Flow Cytometer	Becton Dickson (BD) International	143,255.00	SS	TECHNICAL SERVICES	COMPLETE
28	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Store Room Shelves	Christ The King Metal	6,638.63	RFQ	GOODS	COMPLETE
29	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0311/2021	Supply of Security Uniforms and Others	Fashions Wadata Enterprise Limited	2,096.00	RFQ	GOODS	COMPLETE
30	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of UV Lamps	Bany Laboratories & Supplies Ltd	3,120.00	RFQ	GOODS	COMPLETE
31	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0302/2021	Supply of 1.5HP Water Pump	S-Mantse Enterprise	680.00	RFQ	GOODS	IN PROGRESS
TOTAL					15,831,898.44		31	

1.6 Selected Samples for Audit

Table 13 below indicates the distribution of 30% of the sample contracts selected for the procurement audit. The updated procurement plans for the period under review (January, 2021 – December, 2021) had zero (0) procurements contracts not executed. There was no procurement audit conducted during the period under review.

Using the Simple Stratified Random Sampling Technique, the total procurement contracts to be sample for this Procurement Audit resulted in a total number of contracts to be sample as ten (10) procurement contracts (31 lots).

The 30% sample size resulted in a total of 4 procurement contract packages (31 procurement lots) out of a total of 10 procurement contract packages for the period under review to be audited. Table 13 below provides the distribution of the samples.

Table 13 Distribution of Samples for Audit

ID	Type of Procurement Contract	Number of Contracts	Total Value	Percentage (%)
1	Goods	30	15,688,643.44	99
2	Works	0	0.00	0
3	Consulting Services	0	0.00	0
4	Technical Services	1	143,255.00	1
5	Total	31	15,831,898.44	100.00

1.7 Type of Procurement Contracts

A total of thirty-one (31) procurement contract lots with a total value of GHS 15,831,898.44 were sampled and audited. The sample audited comprised thirty (30) goods procurement contracts valued at GHS 15,688,643.44 (99%), zero (0) works procurement contracts valued at GHS 0.00 (0%), zero (0) Consulting Services procurement contracts valued at GHS 0.00 (0%) and one (1) technical services contract valued at GHS 143,255.00 (1%). Figure 2 below illustrates the Infor-graphics of the types of procurement contracts.

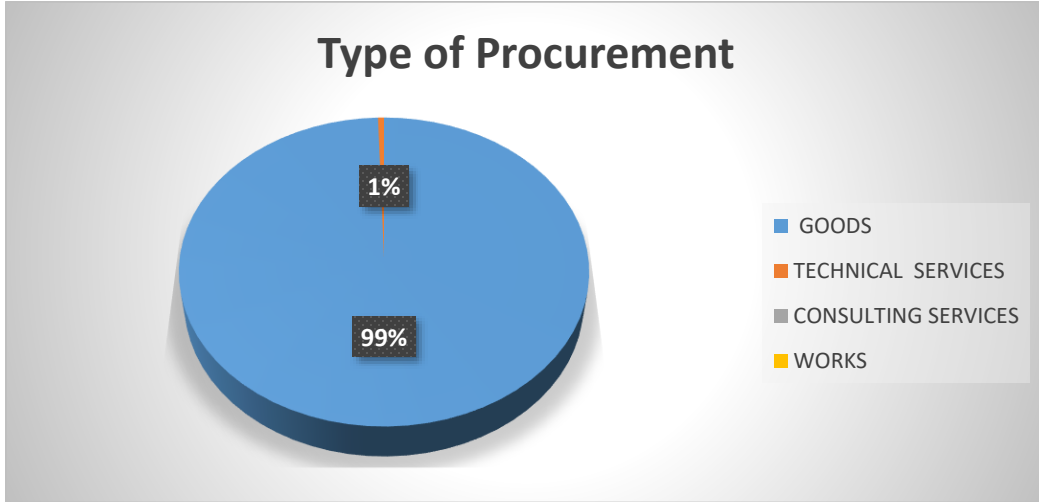


Figure 2 Type of Procurement Contracts

1.8 Review of Post Review and Prior Review Contracts

The Bank has an oversight responsibility for conducting prior and post reviews. The sampling of contracts for the Procurement Audit reviews all contracts subjected post procurement review and prior review by the Bank.

Table 14 below indicates the total number of prior and post procurement reviews based on the updated procurement plans vis-à-vis the number sampled for this procurement audit.

40% of contracts subjected to Post Review per the procurement plan falls within the sample size of the procurement audit. Whilst 0% of contracts subjected to prior review have been audited as part of this procurement audit.

Table 14 Post and Prior Review Contracts

	GOODS		WORKS		CONSULTING SERVICES		NON-CONSULTING SERVICES		TOTAL	
	Prior Review	Post Review	Prior Review	Post Review	Prior Review	Post Review	Prior Review	Post Review	Prior Review	Post Review
Totals Per Procurement Plan										
WACCBIP	0	7	0	0	0	1	0	2	0	10
Total 1a	0	7	0	0	0	1	0	2	0	10
No. of Contracts Not Executed										
WACCBIP	0	0	0	0	0	0	0	0	0	0
Total 1b	0	7	0	0	0	1	0	2	0	10
TOTALS										
WACCBIP	0	7	0	0	0	1	0	2	0	10
Total 1C	0	7	0	0	0	1	0	2	0	10
No. of Contracts Audited Per Sampling										
WACCBIP	0	3	0	0	0	0	0	1	0	4
Total 2	0	3	0	0	0	0	0	1	0	4
% of WACCBIP Audited	0.0%	42.9%	0.0%	0.0%	0.0%	0.0%	0.0%	50.0%	0.0%	40.0%
Total 3	0.0%	42.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	40.0%

1.9 PROCUREMENT AUDIT REGULATORY FRAMEWORK

In accordance with the performance and Funding Contract Agreement, 'Procurement for the ACE Project will be carried out in accordance with the Ghana Public Procurement Act 663 of 2003' as amended.

The WACCBIP+NCDS complied with this regulatory framework during the implementation of the ACE Project.

All 31 procurement contracts reviewed complied with the usage of the PPA's STDs for Works, Goods and Services Procurements contracts.

1.9.1 Usage of Country Procurement Systems (CPS) and World Bank Regulations and Guidelines

'The Use of Country Systems (UCS) refers to the usage of the procurement procedures, processes and methods contemplated in the public procurement system in place in the country of a Borrower that has been determined to be consistent with the Guidelines of the Bank and acceptable to the Bank'.

Justification for the usage of the Public Procurement Law of Ghana 2003, Act 663 as amended, the Public Procurement Manual and Guidelines of Ghana in the implementation arrangements for the project is explicitly stated in section 2.2 and 2.10 of the Performance and Funding Contract – West African Centre for Cell Biology of Infectious and Non-Communicable Diseases (WACCBIP+NCDS), University of Ghana. Section 2.2 of the performance and funding contract must be read together with section 2.6, 2.10, and 4.4 to adequately justify the usage of the public procurement law, 2003 (act 663 as amended) and manual.

1.9.2 Exceptions to the Usage of Country Procurement Systems (CPS)

There were no exceptional clauses allowed for in the Performance and Funding Contract Agreement.

1.9.3 Usage of Regulatory Framework for Procurement Audit

The procurement audit consultants were convinced on the justification for the usage of Country Procurement Systems (CPS) for the procurement of goods, works, services, and non-consulting services under the African Centre of Excellence (ACE) World Bank Project for the year under review (1st January, 2021 – 31st December, 2021).

The ACE Impact Funding and Performance Contract and Financing Agreement was used to arrive at this conclusion. All 31 contracts reviewed complied with section 2.2 and 2.10 of the ACE Impact Funding and Performance Contract.

1.10 Conflict of Interest

The World Bank's procurement guidelines and policies require that a firm participating in a procurement process under Bank-financed projects shall not have a conflict of interest.

Any firm or individual professional found to have a conflict of interest shall be ineligible for award of a procurement contract.

To determine and test for conflict of interest situations, the registration and legal status of bidders were reviewed and checked to ensure compliance with potential situation of conflict of interest.

Conflict of interest declaration (COI) forms by evaluation panel members and bidders were requested for from the Centre. There was no documentary evidence of the availability of conflict of interest declaration forms (None of the 31 procurement contracts had COI declaration forms).

The following criteria were used to ascertain conflict of interest situations in this procurement audit assignment:

1. A firm that is providing goods, works, non-consulting services resulting from or directly related to consulting services for the preparation or implementation of a project that it provided or were provided by any affiliate that directly or indirectly controls, is controlled by, or is under common control with that firm.
 - a. None of the 31 procurement contracts reviewed had such situation per the records made available.
2. Such firm submits more than one bid, either individually or as a joint venture partner in another bid, except for permitted alternative bids.
 - a. None of the 31 procurement contracts reviewed had such situation cited per the records made available.
3. Such firm (including its personnel) has a close business or family relationship with a professional staff of the Borrower (or of the project implementing agency, or of a recipient of a part of the loan).
 - a. None of the 31 procurement contracts reviewed had such situation available or seen or cited per the records made available.
4. Such a firm does not comply with any other conflict of interest situation as specified in the Bank's Standard Bidding Documents relevant to the specific procurement process.
 - a. 0 out of 31 procurement contracts reviewed had such situation per the records made available.

2 FINDINGS AND OBSERVATIONS FOR THE AFRICAN CENTRE OF EXCELLENCE (ACE) PROJECT

2.1 Background

Procurement contracts of the WACCBIP are managed by the Logistics Directorate, and the Funds and the Physical Development and Municipal Services Directorate (PDMSD). The ACE Impact procurement contracts were managed jointly by the 2 departments with the Works and Services procurement contracts managed by the PDMSD and the goods procurement contracts managed by the Logistics Directorate.

The findings, observations and other assessments from the audit were structured into the following broad categories:

1. Procurement planning, Procurement Systems and Capacity Assessment
2. Tendering Process
3. Contract Administration and Quality
4. Other issues (Bank's Issues, Country Issues, General Issues, School Issues, Price Competitiveness etc)
5. Examination of Procurement Risk and Red Flags

Key issues identified during the procurement audit were categorized into:

1. Performance (performance was evaluated in 5 areas).
2. Procurement risks and red flags (Procurement risks evaluated in 4 areas).
3. Procurement transparency (transparency evaluated on 12 criteria).

2.2 Procurement Planning, Procurement Systems and Capacity Assessment

2.2.1 Procurement Planning

Under this aspect, assessment was done on the appropriateness of procurement planning, designs, and specifications to meet the intended project objectives. Issues such as adequacy of specifications, completeness and comprehensiveness of tender documents, and specifications were assessed. The procurement systems and internal capacity of the UoG - WACCBIP to procure were assessed.

2.2.1.1 Findings

The observed weaknesses and strengths on procurement planning included:

1. Regular update of Procurement Plans was done by the UoG - WACCBIP with actual dates of execution stated for all procurement contracts.
2. The updated and revised Procurement Plans were approved by the Entity Tender Committees of the UoG and the World Bank.
3. The PPA's STDs for Goods, Works and Services Procurements were adopted, and tender data and special conditions of contracts modified for works and services procurement contracts.
4. A total net average duration of 7 days (0.23 months) was lost in overall procurement contract formation and signing activities.

5. A total net average duration of 74 days (2.47 months) was gain in the expected delivery of contracts.
6. All procurement contract packages were procured using the appropriate procurement method.
7. Procurement records and filing of procurement documentation were moderately good.
8. Non adoption of standard procurement plant templates leading to Inadequate information on procurement plan (Tender invitation dates, Tender closing/submission dates, Evaluation of tenders and submission of tender evaluation reports date, Contract Approving authorities, Approval of evaluation report by final authority dates etc).
9. The Centre has the requisite capacity, adequate procurement structures and systems to handle procurements.
10. The ACE Impact Procurement Officer has the requisite knowledge, experience and working knowledge of the Public Procurement Authority guidelines and regulations, laws, and legal framework.
11. Procurement roles and responsibilities are clearly defined with adequate internal control systems to ensure checks and balances.

2.2.1.2 Performance Rating

1. The overall score for procurement planning, procurement systems and capacity assessment were assessed to be very good at 98.77% (see table 15 below highlighted GREEN).

Table 15: Procurement Performance Ratings 1

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROCUREMENT METHOD USED	CONTRACT AMOUNT(GHS)	PROCUREMENT TYPE	STATUS	PLANNING	
									PERFORMANCE	RISK
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 1No. -200C Freezer 1	DCL Laboratories Products Ltd	RFQ	13,384.80	GOODS	COMPLETE	95.24%	33.33%
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 2No. -200C Freezer 2	DCL Laboratory Products Limited	RFQ	26,769.60	GOODS	COMPLETE	95.24%	33.33%
3	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Amplifiers	Shagmar Musical Enterprise	RFQ	3,600.00	GOODS	IN PROGRESS	95.24%	33.33%
4	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0310/2021	Supply of Audio Recorders	Get4Less Ghana Limited	RFQ	7,299.97	GOODS	COMPLETE	100.00%	33.33%
5	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0208/2021	Supply of WACCBIP Branded Souvenirs	Print Pages	RFQ	11,856.00	GOODS	COMPLETE	100.00%	33.33%
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0312/2021	Supply of 5No. Car Tyres	Mag Hero Enterprise	RFQ	7,250.00	GOODS	COMPLETE	100.00%	33.33%
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0203/2021	Supply of COVID-19 Antigen Rapid Diagnostics Test Cards	K. Yalley Compnay Limited	SS	210,000.00	GOODS	COMPLETE	95.24%	33.33%
8	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of COVID-19 IGM/IGG Rapid Test Kits and Naso Swabs	Excelsior Global Limited	SS	671,155.67	GOODS	COMPLETE	95.24%	33.33%
9	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0202/2021	Supply of Venetian Curtain Blinds	Ekag Business Resource Enterprise	RFQ	645.84	GOODS	COMPLETE	100.00%	33.33%
10	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0300/2021	Supply of One Desktop Computer and One Laptop Computer	Melvic Technologies	RFQ	19,488.00	GOODS	COMPLETE	100.00%	33.33%
11	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0201/2021	Supply of Filters for Biosafety cabinets	Esco Micro PTE Ltd	RFQ	18,131.70	GOODS	IN PROGRESS	100.00%	33.33%
12	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents on Framework	Carramore International Limited	SS	2,768,907.23	GOODS	IN PROGRESS	100.00%	33.33%
13	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 1)	T20 Solution Company Ltd	RFQ	4,513.60	GOODS	COMPLETE	100.00%	33.33%
14	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 2)	Ed-Yadal Ltd	RFQ	19,833.84	GOODS	COMPLETE	100.00%	33.33%
15	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 3)	Martlab Ventures	RFQ	20,280.00	GOODS	COMPLETE	100.00%	33.33%
16	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0201/2021	Supply of Laboratory Equipment - Thermocycler	GSL Trends Ventures	RFQ	44,645.19	GOODS	COMPLETE	95.24%	33.33%
17	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 5 for Noguchi Memorial Institute	Inqaba Biotech West Africa Ltd	SS	240,582.26	GOODS	COMPLETE	100.00%	33.33%
18	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 6 for Noguchi Memorial Institute	Fisher Scientific UK Ltd	SS	27,842.05	GOODS	IN PROGRESS	95.24%	33.33%
19	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 2	Carramore International Limited	SS	5,409,095.33	GOODS	COMPLETE	95.24%	33.33%
20	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2020	Supply of Laboratory Reagents 3	Inaqaba Biotech Ghana Ltd	SS	1,852,540.55	GOODS	COMPLETE	100.00%	33.33%
21	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of Laboratory Chairs	Furniture City Ghana Ltd	RFQ	6,500.00	GOODS	IN PROGRESS	100.00%	33.33%
22	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0105/2021	Supply of Mobile Precision 5750 Laptop	Prime Biolabs	RFQ	47,543.98	GOODS	COMPLETE	100.00%	33.33%

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROCUREMENT METHOD USED	CONTRACT AMOUNT(GHS)	PROCUREMENT TYPE	STATUS	PLANNING	
									PERFORMANCE	RISK
23	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Nextera DNA Flex and Nextseq 2000 Sequencing Systems & Accessories	Alliance Global FZ-LLC	SS	3,989,538.75	GOODS	COMPLETE	100.00%	33.33%
24	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of Nucleic Acid Kits with Samples Reagents	Mpharma Ghana Limited	RFQ	41,760.00	GOODS	COMPLETE	100.00%	33.33%
25	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of Paints and Painting Works	Prince Boateng	RFQ	4,680.00	GOODS	COMPLETE	100.00%	33.33%
26	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of SDM-79 and HMI-9 Media Reagents	Life Technologies Limited	SS	208,264.44	GOODS	IN PROGRESS	100.00%	33.33%
27	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0205/2021	Maintenance Service Contract for Flow Cytometer	Becton Dickson (BD) International	SS	143,255.00	TECHNICAL SERVICES	COMPLETE	100.00%	33.33%
28	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Store Room Shelves	Christ The King Metal	RFQ	6,638.63	GOODS	COMPLETE	100.00%	33.33%
29	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0311/2021	Supply of Security Uniforms and Others	Fashions Wadata Enterprise Limited	RFQ	2,096.00	GOODS	COMPLETE	100.00%	33.33%
30	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of UV Lamps	Bany Laboratories & Supplies Ltd	RFQ	3,120.00	GOODS	COMPLETE	100.00%	33.33%
31	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0302/2021	Supply of 1.5HP Water Pump	S-Mantse Enterprise	RFQ	680.00	GOODS	IN PROGRESS	100.00%	33.33%
OVERALL PROCUREMENT CONTRACTS ASSESSMENT						15,831,898.44			98.77%	33.33%

2.2.2 Procurement Systems and Capacity Assessment

2.2.2.1 Organizational structure

To determine the capacity of the UoG-WACCBIP to handle procurements, the procurement Audit Team assessed the units responsible for procurement activities of the ACE. Two (2) departments are responsible for the management of procurement activities of the UoG - WACCBIP. The Logistics Directorate (LoD) and the Physical Development and Municipal Services Directorate (PDMSD) oversee the management of procurements for the UoG-WACCBIP.

2.2.2.2 Procurement Officers

1. There were focal persons responsible for procurement activities of the ACE Impact at the UoG – WACCBIP Centre. The Logistics Directorate (LoD) provided schedule procurement officers for the ACE Impact. Additional staff responsible for procurement (Procurement Specialist) was recruited to augment the procurement activities of the Centre considering the volume of work. Other Technical Officers were also engaged to provide technical assistance to the Logistics Directorate in the delivery of its mandate.
2. The Director of Logistics at the University of Ghana, oversees the schedule of these officers
3. The procurement officers responsible for the UoG - WACCBIP have the requisite educational and professional qualifications to handle adequately the procurement activities and function of the WACCBIP (please see appendix 5).
4. The officers are professional members of the Chartered Institute of Procurement and Supply (CIPS) which is a recognized and accredited Procurement Professional body (please see appendix 5).
5. The officers have the requisite knowledge of the Ghanaian Procurement Legal Framework and Legislations and the Bank's Guidelines and Regulations in the procurement of goods, works, consulting and non-consulting services.
6. Clear roles and responsibilities are defined in the procurement and supply chain activities of the Centre with no conflicting roles.

2.2.2.3 Logistics Directorate

The Logistics Directorate (LoD) is largely responsible for the coordination of all activities involved in the procurement of works, goods, services, and non-consulting services for the WACCBIP Centre. The directorate is headed by a Director with over 25 years of experience in the procurement of Works, Goods and Services (see appendix 5).

The Logistics Directorate (LoD) are responsible for the planning, development, implementation, administration, integration and monitoring of contracting and procurement activities at the WACCBIP. The LoD has twelve (12) procurement professionals and contract officers headed by a Director of Logistics. The

professional associations and qualifications of the staff of the Unit is attached as appendix 5.

During the procurement audit for this period, there existed a clear and well-structured organogram for the Logistics directorate. Functional roles and clear communication lines were indicated with adequate vertical, and horizontal communication paths (please see appendix 5).

The Director of Logistics is the secretary of the Entity Tender Committees (ETC) of the University of Ghana, as required by Act 663 as amended.

2.2.2.4 Physical Development and Municipal Services Directorate (PDMSD)

The Physical Development and Municipal Services Directorate (PDMSD) is in charge of works procurement contracts, technical support in construction and supervision of construction works.

The directorate is headed by a Director with over 20 years of experience in the procurement of Works, Goods and Services (see appendix 5). The directorate has ten (10) professionals with diverse backgrounds in the procurement and supervision of construction projects.

2.2.2.5 Internal Audit Unit

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

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

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

2.2.2.6 Entity Tender Committees

Entity Tender Committees per 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 of Ghana in accordance with Act 663 as amended (see appendix 5):

MOE Entity Tender Committee Composition

No.	Name	Designation	Status
1	Prof. Nana Aba-Appiah Amfo	Ag. Vice Chancellor	Chairman
2	Mrs. Emelia Agyei-Mensah	Registrar	Member
3	Mrs. Bernice B. Agudu	Head of Finance (Director of Finance)	Member
4	Prof. Olivia Anku-Tsedu	Lawyer appointed by Council	Member
5	Prof. Boateng Onwona-Agyeman	Head of Department 2 (Provost CBAS)	Member
6	Prof. Daniel Frimpong Ofori	Head of Department 3 (Provost COH)	Member
7	Prof. Julius Najah Fobil	Head of Department 4 (Provost CHS)	Member
8	Ing. Gloria Apenkwa (Mrs)	Professional Bodies Rep 1 (GhIE)	Member
9	Mr. Edmond Aalangdong	Member appointed by GTEC	Member
10	Mr. Sampson Owusu Afriyie	Head of Procurement Unit (Director of Logistics)	Secretary

2.2.2.7 Procurement Responsibilities Matrix

To outline the chain of responsibilities within the procurement arrangement, a Responsible–Accountable–Consulted–Informed (RACI) Chart was used. It is a responsibility matrix that outlines the roles of individuals against various tasks or deliverables within the procurement arrangement of the UoG - WACCBIP.

This clearly spells out who does what, within which required period, who has the responsibility of clearing any document prepared by the procurement officer, who and which office provides technical input to the procurement document among others within the procurement arrangement of the WACCBIP.

During the review and examination of the procurement contracts, the following chain of responsibility was observed:

1. Tendering process was initiated by the ACE Team Centre Leader based on the approved procurement plan and the need for the procurement.
2. The Procurement Specialist/officer was responsible for the preparation of Specific Procurement Notices, Tender and Contract documents with technical input from the technical unit of the UoG (IT, Works, Automobiles, Laboratory Technicians, etc).
3. The tender and contract documents drafts are reviewed by the director of Logistics and approved by the Head of Entity prior to issuance.
4. The Head of Entity approves procurement contracts within their thresholds.
5. The Entity Tender Committee of the University of Ghana approves the award of contract within their thresholds or seek concurrent approval from the Central Review Committee for procurements which exceeds their threshold. The Internal Audit Unit plays an oversight responsibility on all procurement contracts payments.

6. The Public Procurement Board (PPB) through the Public Procurement Authority (PPA) grants approval for all restricted and single source tendering.
7. The head of entity signs all procurement contracts with threshold approval limit for the Director of Logistics for small value procurements.
8. The minimum timelines allowed by the Public Procurement Act (Act 663 as amended) were adhered to by all involved within the procurement process.
9. The guidelines and regulations of the Bank and the Public Procurement Acts (Act 663 and Act 914) were used.
10. The Logistics Directorate of the UoG manages all procurement processes and procedures for the ACE Project.
11. Roles and responsibilities were defined and clear with adequate internal control systems. See table 16 below.

Key to responsibility matrix chart:

Responsible (R)	Those responsible to do the work to achieve the outcome required
Accountable (A)	Those who authorise the work and who are ultimately accountable for the correct completion of the work
Consulted (C)	Those who are consulted about the work at various stages of its progress
Informed (I)	Those who are kept informed about the work

Table 16: Procurement Responsibility Matrix

S/No.	Activity/Deliverable	Duration (weeks)	Human Resource												
			ACE Procurement Specialist/ Officer(s)	Technical Unit (IT/PDMS/Works/ Auto/Labs etc)	ACE Centre /Team Leader	Director of Logistics	Head of Entity	ETC-UoG	CTRC	PPB	WB	Internal Audit Unit	Stores Unit	Finance/ Accounts Unit	
1	Initiation of Tendering/Solicitation		A	C	R	I									
2	Preparation of Tender Documents (amendment of STD's)	2-6 Weeks	R	C	I	A									
3	Preparation of Technical Specifications	1-3 Weeks	A	R	C	I									
4	Review & Approval of Tender Document(+Tech. Specs)	1-2 weeks	A	I	C	R									
5	Invitation to Tender	4-6 Weeks	R	I	C	A									
6	Receipt & Opening of Tenders	Same Date	A	I	C	R		I*							
7	Constitution of Evaluation Panel	Same Date	C	I	R	A									
8	Evaluation of Tenders	1-4 Weeks	R	C	I	A									
9	Writing of Evaluation Report & Submission	1-4 Weeks	R	C	I	A									
10	Approval of Report & Taking of necessary Action	1-2 weeks	I		I	C	A	R							
11	Prior/Post Review/No Objection	1-2 weeks	R	I	A	I	I	I			R				
12	Concurrent Approval of Report (if applicable)	1-2 weeks	I		I	C	A		R						
13	Award of Procurement Contract	1-2 weeks	I	I	I	A	R	I							
14	Approval of Restricted and Single Source Tenders	2-4 Weeks								C					
15	Signing of Contract	1-2 weeks	C		I	A	R	I							I
16	Inspections/Approvals/Receipt of Goods/Works/Services	Per Contract	A	C	I	I	I						R		I
17	Payments	Per Contract	I		C	I	A						R		R
18	Observation/Monitoring during Warranty Period	Per Contract	R	A	I	C	I								
19	Final Acceptance of Product	Per Contract	I	R	C	A	I						I	I	I

I*-Usage of Tender Opening panel

2.2.2.8 Contract Packages and Procurement Methods

The value of a procurement contract package will determine the appropriate method of procurement to be used for procuring the contract (section 20C of Act 663 as amended).

The procurement plans of the UOG - WACCBIP were prepared and estimates for contract packages were denominated in United States Dollars (USD). Using the Foreign Exchange Rate at the time of preparing the procurement plan (25th January, 2021) for approval, the following contract packages were procured using the appropriate procurement method in accordance with section 2.2 of the ACE Financing and Performance Contract and section 20C of Act 663 as amended. No procurement contract was procured without the usage of the appropriate method.

Table 17 below indicates the procurement methods per plan, procurement methods used by the UoG - WACCBIP and the appropriate procurement method based on the estimated cost of the procurement per Act 663 as amended.

Table 17 Contract Packages and Procurement Methods

ID	ENTITY	CONTRACT NO	PROJECT NAME	PROCUREMENT TYPE	ESTIMATED COST (US\$)	ESTIMATED COST (GHS)*	PROCUREMENT METHOD IN PROCUREMENT PLAN	ACTUAL PROCUREMENT METHOD USED	APPROPRIATE PROCUREMENT METHOD*	REMARKS
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 1No. -200C Freezer 1	GOODS	5,283.38	30,456.02	RFQ	RFQ	RFQ	
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 2No. -200C Freezer 2	GOODS	10,566.75	60,912.04	RFQ	RFQ	RFQ	
3	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Amplifiers	GOODS	1,421.03	8,191.51	RFQ	RFQ	RFQ	
4	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0310/2021	Supply of Audio Recorders	GOODS	2,881.51	16,610.48	RFQ	RFQ	RFQ	
5	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0208/2021	Supply of WACCBIP Branded Souvenirs	GOODS	1,552.78	8,951.01	RFQ	RFQ	RFQ	
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0312/2021	Supply of 5No. Car Tyres	GOODS	949.53	5,473.58	RFQ	RFQ	RFQ	
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0203/2021	Supply of COVID-19 Antigen Rapid Diagnostics Test Cards	GOODS	16,250.00	93,673.13	RFQ	SS	RFQ	
8	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of COVID-19 IGM/IGG Rapid Test Kits and Naso Swabs	GOODS	80,000.00	461,160.00	SS	SS	NCT	Section 40(1)(d)
9	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0202/2021	Supply of Venetian Curtain Blinds	GOODS	244.01	1,406.61	RFQ	RFQ	RFQ	
10	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0300/2021	Supply of One Desktop Computer and One Laptop Computer	GOODS	2,288.30	13,190.90	RFQ	RFQ	RFQ	
11	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0201/2021	Supply of Filters for Biosafety cabinets	GOODS	2,129.04	12,272.86	RFQ	RFQ	RFQ	
12	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents on Framework	GOODS	689,000.00	3,971,740.50	SS	SS	ICT	Section 40(1)(d)
13	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 1)	GOODS	3,539.88	20,405.67	RFQ	RFQ	RFQ	
14	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 2)	GOODS	15,555.10	89,667.39	RFQ	RFQ	RFQ	
15	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 3)	GOODS	15,905.01	91,684.45	RFQ	RFQ	RFQ	
16	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0201/2021	Supply of Laboratory Equipment - Thermocycler	GOODS	14,000.00	80,703.00	RFQ	RFQ	RFQ	
17	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 5 for Noguchi Memorial Institute	GOODS	134,441.39	774,987.42	SS	SS	NCT	Section 40(1)(d)
18	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 6 for Noguchi Memorial Institute	GOODS	15,558.61	89,687.58	SS	SS	SS	
19	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 2	GOODS	480,000.00	2,766,960.00	SS	SS	NCT	Section 40(1)(d)

ID	ENTITY	CONTRACT NO	PROJECT NAME	PROCUREMENT TYPE	ESTIMATED COST (US\$)	ESTIMATED COST (GHS)*	PROCUREMENT METHOD IN PROCUREMENT PLAN	ACTUAL PROCUREMENT METHOD USED	APPROPRIATE PROCUREMENT METHOD*	REMARKS
20	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2020	Supply of Laboratory Reagents 3	GOODS	360,000.00	2,075,220.00	SS	SS	NCT	Section 40(1)(d)
21	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of Laboratory Chairs	GOODS	2,455.85	14,156.73	RFQ	RFQ	RFQ	
22	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0105/2021	Supply of Mobile Precision 5750 Laptop	GOODS	5,582.66	32,181.24	RFQ	RFQ	RFQ	
23	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Nextera DNA Flex and Nextseq 2000 Sequencing Systems & Accessories	GOODS	680,000.00	3,919,860.00	SS	SS	NCT	Section 40(1)(d)
24	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of Nucleic Acid Kits with Samples Reagents	GOODS	20,000.00	115,290.00	RFQ	RFQ	NCT	Section 40(1)(d)
25	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of Paints and Painting Works	GOODS	1,847.33	10,648.96	RFQ	RFQ	RFQ	
26	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of SDM-79 and HMI-9 Media Reagents	GOODS	20,000.00	115,290.00	SS	SS	NCT	Section 40(1)(d)
27	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0205/2021	Maintenance Service Contract for Flow Cytometer	TECHNICAL SERVICES	50,000.00	288,225.00	SS	SS	NCT	Section 40(1)(d)
28	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Store Room Shelves	GOODS	2,508.22	14,458.66	RFQ	RFQ	RFQ	
29	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0311/2021	Supply of Security Uniforms and Others	GOODS	791.92	4,565.00	RFQ	RFQ	RFQ	
30	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of UV Lamps	GOODS	408.63	2,355.53	RFQ	RFQ	RFQ	
31	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0302/2021	Supply of 1.5HP Water Pump	GOODS	89.06	513.38	RFQ	RFQ	RFQ	
TOTAL					2,635,250.00	15,190,898.63				

GHS* Exchange rate of 5.7645 as at 25th January 2021 (<https://bog.gov.gh/markets/daily-interbank-fx-rates>)

SS* PPB Approval granted for usage of method in accordance with section 40(1)(d) of Act 663 as amended

NCT method of procurement will be appropriate if Single Source Procurement was not used

2.2.2.9 Appropriate Contract Approving Authority

In accordance with section 20 of Act 663 as amended, Procurement Entities are required to refer to the appropriate contract approving authority any procurement above its threshold or usage of specific procurement methods for approval or otherwise. During the period of the review and examination of the procurement contracts, all the reviewed procurement contracts were referred to the appropriate contract approving authority for approval or otherwise. See table 18 below.

2.2.2.10 Review and Concurrent Approvals

In accordance with section 87 of Act 663 as amended, Entity Tender Committees are required to refer to the appropriate tender review committee any procurement above its threshold for concurrent approval or otherwise due to contract modifications exceeding 10%. During the period under review and examination of the procurement contracts, all contracts recording more than 10% increase in contract price due to variations, modifications etc were referred to the appropriate tender or tender review committee for concurrent approval. See table 19 below.

Table 18 Contract Approving Authority

ID	ENTITY	CONTRACT NO	PROJECT NAME	PROCUREMENT TYPE	PROCUREMENT METHOD USED	CONTRACT SUM @ AWARD (GHS)	CONTRACT APPROVING AUTHORITY USED	APPROPRIATE CONTRACT APPROVING AUTHORITY ¹	REMARKS
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 1No. -200C Freezer 1	GOODS	RFQ	13,384.80	HoE	HoE	
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 2No. -200C Freezer 2	GOODS	RFQ	26,769.60	HoE	HoE	
3	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Amplifiers	GOODS	RFQ	3,600.00	HoE	HoE	
4	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0310/2021	Supply of Audio Recorders	GOODS	RFQ	7,299.97	HoE	HoE	
5	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0208/2021	Supply of WACCBIP Branded Souvenirs	GOODS	RFQ	11,856.00	HoE	HoE	
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0312/2021	Supply of 5No. Car Tyres	GOODS	RFQ	7,250.00	HoE	HoE	
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0203/2021	Supply of COVID-19 Antigen Rapid Diagnostics Test Cards	GOODS	SS	210,000.00	PPB	PPB	
8	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of COVID-19 IGM/IGG Rapid Test Kits and Naso Swabs	GOODS	SS	671,155.67	PPB	PPB	
9	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0202/2021	Supply of Venetian Curtain Blinds	GOODS	RFQ	645.84	HoE	HoE	
10	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0300/2021	Supply of One Desktop Computer and One Laptop Computer	GOODS	RFQ	19,488.00	HoE	HoE	
11	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0201/2021	Supply of Filters for Biosafety cabinets	GOODS	RFQ	18,131.70	HoE	HoE	
12	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents on Framework	GOODS	SS	2,768,907.23	PPB	PPB	
13	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 1)	GOODS	RFQ	4,513.60	HoE	HoE	
14	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 2)	GOODS	RFQ	19,833.84	HoE	HoE	
15	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 3)	GOODS	RFQ	20,280.00	HoE	HoE	
16	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0201/2021	Supply of Laboratory Equipment - Thermocycler	GOODS	RFQ	44,645.19	HoE	HoE	
17	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 5 for Noguchi Memorial Institute	GOODS	SS	240,582.26	PPB	PPB	
18	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 6 for Noguchi Memorial Institute	GOODS	SS	27,842.05	PPB	PPB	

ID	ENTITY	CONTRACT NO	PROJECT NAME	PROCUREMENT TYPE	PROCUREMENT METHOD USED	CONTRACT SUM @ AWARD (GHS)	CONTRACT APPROVING AUTHORITY USED	APPROPRIATE CONTRACT APPROVING AUTHORITY ¹	REMARKS
19	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 2	GOODS	SS	5,409,095.33	PPB	PPB	
20	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2020	Supply of Laboratory Reagents 3	GOODS	SS	1,852,540.55	PPB	PPB	
21	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of Laboratory Chairs	GOODS	RFQ	6,500.00	HoE	HoE	
22	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0105/2021	Supply of Mobile Precision 5750 Laptop	GOODS	RFQ	47,543.98	HoE	HoE	
23	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Nextera DNA Flex and Nextseq 2000 Sequencing Systems & Accessories	GOODS	SS	3,989,538.75	PPB	PPB	
24	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of Nucleic Acid Kits with Samples Reagents	GOODS	RFQ	41,760.00	HoE	HoE	
25	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of Paints and Painting Works	GOODS	RFQ	4,680.00	HoE	HoE	
26	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of SDM-79 and HMI-9 Media Reagents	GOODS	SS	208,264.44	PPB	PPB	
27	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0205/2021	Maintenance Service Contract for Flow Cytometer	TECHNICAL SERVICES	SS	143,255.00	PPB	PPB	
28	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Store Room Shelves	GOODS	RFQ	6,638.63	HoE	HoE	
29	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0311/2021	Supply of Security Uniforms and Others	GOODS	RFQ	2,096.00	HoE	HoE	
30	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of UV Lamps	GOODS	RFQ	3,120.00	HoE	HoE	
31	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0302/2021	Supply of 1.5HP Water Pump	GOODS	RFQ	680.00	HoE	HoE	
TOTAL						15,831,898.44			

1-Approving Authority based on 5th Schedule of Act 663 as amended

Table 19: Review and Concurrent Approvals

ID	ENTITY	CONTRACT NO	PROJECT NAME	TYPE OF PROCUREMENT	SUCCESSFUL SUPPLIER/ CONTRACTOR	TOTAL CONTRACT SUM (GHS)	TOTAL PAYMENTS TO DATE (GHS)	DEFICIT/ SURPLUS PAYMENTS (GHS)	% COST OVERRUN*
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 1No. -200C Freezer 1	GOODS	DCL Laboratories Products Ltd	13,384.80	13,384.80	-	0.0%
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 2No. -200C Freezer 2	GOODS	DCL Laboratory Products Limited	26,769.60	26,769.60	-	0.0%
3	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Amplifiers	GOODS	Shagmar Musical Enterprise	3,600.00			
4	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0310/2021	Supply of Audio Recorders	GOODS	Get4Less Ghana Limited	7,299.97	7,299.97	-	0.0%
5	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0208/2021	Supply of WACCBIP Branded Souvenirs	GOODS	Print Pages	11,856.00	24,000.00	(12,144.00)	102.4%
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0312/2021	Supply of 5No. Car Tyres	GOODS	Mag Hero Enterprise	7,250.00	6,800.00	450.00	-6.2%
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0203/2021	Supply of COVID-19 Antigen Rapid Diagnostics Test Cards	GOODS	K. Yalley Compnay Limited	210,000.00	210,000.00	-	0.0%
8	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of COVID-19 IGM/IGG Rapid Test Kits and Naso Swabs	GOODS	Excelsior Global Limited	671,155.67	674,888.90	(3,733.23)	0.6%
9	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0202/2021	Supply of Venetian Curtain Blinds	GOODS	Ekag Business Resource Enterprise	645.84	645.84	-	0.0%
10	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0300/2021	Supply of One Desktop Computer and One Laptop Computer	GOODS	Melvic Technologies	19,488.00	19,448.00	40.00	-0.2%
11	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0201/2021	Supply of Filters for Biosafety cabinets	GOODS	Esco Micro PTE Ltd	18,131.70			
12	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents on Framework	GOODS	Carramore International Limited	2,768,907.23			
13	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 1)	GOODS	T20 Solution Company Ltd	4,513.60	2,204.80	2,308.80	-51.2%
14	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 2)	GOODS	Ed-Yadal Ltd	19,833.84	19,833.84	-	0.0%
15	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 3)	GOODS	Martlab Ventures	20,280.00	20,656.80	(376.80)	1.9%
16	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0201/2021	Supply of Laboratory Equipment - Thermocycler	GOODS	GSL Trends Ventures	44,645.19	44,645.19	-	0.0%
17	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 5 for Noguchi Memorial Institute	GOODS	Inqaba Biotech West Africa Ltd	240,582.26	286,354.88	(45,772.62)	19.0%
18	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 6 for Noguchi Memorial Institute	GOODS	Fisher Scientific UK Ltd	27,842.05			
19	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 2	GOODS	Carramore International Limited	5,409,095.33	4,009,023.54	1,400,071.80	-25.9%

ID	ENTITY	CONTRACT NO	PROJECT NAME	TYPE OF PROCUREMENT	SUCCESSFUL SUPPLIER/ CONTRACTOR	TOTAL CONTRACT SUM (GHS)	TOTAL PAYMENTS TO DATE (GHS)	DEFICIT/ SURPLUS PAYMENTS (GHS)	% COST OVERRUN*
20	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2020	Supply of Laboratory Reagents 3	GOODS	Inaqaba Biotech Ghana Ltd	1,852,540.55	287,043.39	1,565,497.16	-84.5%
21	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of Laboratory Chairs	GOODS	Furniture City Ghana Ltd	6,500.00			
22	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0105/2021	Supply of Mobile Precision 5750 Laptop	GOODS	Prime Biolabs	47,543.98	48,592.90	(1,048.92)	2.2%
23	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Nextera DNA Flex and Nextseq 2000 Sequencing Systems & Accessories	GOODS	Alliance Global FZ-LLC	3,989,538.75	588,731.34	3,400,807.42	-85.2%
24	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of Nucleic Acid Kits with Samples Reagents	GOODS	Mpharma Ghana Limited	41,760.00	41,760.00	-	0.0%
25	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of Paints and Painting Works	GOODS	Prince Boateng	4,680.00	4,680.00	-	0.0%
26	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of SDM-79 and HMI-9 Media Reagents	GOODS	Life Technologies Limited	208,264.44			
27	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0205/2021	Maintenance Service Contract for Flow Cytometer	TECHNICAL SERVICES	Becton Dickson (BD) International	143,255.00	73,833.75	69,421.25	-48.5%
28	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Store Room Shelves	GOODS	Christ The King Metal	6,638.63	6,638.63	-	0.0%
29	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0311/2021	Supply of Security Uniforms and Others	GOODS	Fashions Wadata Enterprise Limited	2,096.00	2,096.00	-	0.0%
30	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of UV Lamps	GOODS	Bany Laboratories & Supplies Ltd	3,120.00	3,120.00	-	0.0%
31	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0302/2021	Supply of 1.5HP Water Pump	GOODS	S-Mantse Enterprise	680.00			
TOTAL						15,831,898.44	5,652,999.55	10,178,898.89	-64.3%

*-10% limit of modification without need to seek concurrent approval per section 87 of Act 663 as amended

2.3 Tendering & Solicitation

Under this aspect, a critical review was made on the tender process with a view to determining whether the tender process complied with Public Procurement Act 663 as amended and the Bank's Regulations. In addition, the assessment aimed at determining whether procurement contract documents contained all necessary information and whether the contract was properly signed.

2.3.1 Findings

The observed strengths and weaknesses on tendering and solicitation included:

1. Procedures and processes used during procurement activities were found adequate and acceptable and in line with Act 663 as amended and the Bank's Guidelines and Regulations for the procurement of Goods, Works, Non-Consulting Services and Consulting Services for all the procurement contracts reviewed.
2. 68.0% procurement contracts audited (21 out of the 31), were procured through Competitive Tendering methods. Request for Quotations (Shopping) was used for 68% of the projects for the solicitation of bids. Thirty-Two percent (32%) of the projects within the sample used Single Source Selection (SS) for the procurement of contracts. The rise in usage of single source procurement method for the Centre can be attributed to the COVID-19 pandemic. The procedures and processes engaged were found consistent with section 44 of Act 663 as amended.
3. The usage of NCT, ICT, RFQ and QCBS were found consistent with the procedures and processes outline in section 43, 44, 45, 75 of Act 663 as amended.
4. Tender openings were done per specific invitation notices. Tender Opening panels were used with the availability of one member of Entity Tender Committee (ETC) on the tender opening panels.
5. A net average duration of 5 days was lost in the preparation and submission of Tender Evaluation Reports with 2 days average days lost with respect to the Final Approval of Evaluation Reports and issuance of Acceptance Letters (Notification of Awards).
6. A total net average duration of 9 days was gained in the plan issuance of Specific Procurement Notices (Invitation to Tenders).
7. A total net average duration of 5 days was gain on the submission and closure of tenders.
8. Adequate modification of special conditions of contract and tender data sheets in STDs was done for Works and Services procurement contracts.
9. For goods procurement contracts, there were some inadequate modifications of special conditions of contract and tender data sheets in STDs observed.
10. Non-Publication of Invitations to Tenders with the Public Procurement Authority which is not in accordance with section 47(1) of the public procurement act as amended for 96.78% of contracts (30 out of 31).
11. Non-Issuance of Receipts to Tenderers after submission of tenders which is not accordance with section 53(8) of act 663 as amended (0 out of 31).

12. Notification to Unsuccessful Bidders per Section 65(9) of Act 663 as amended was unavailable (0 out of 31).
13. Non-publication of 68% contract awards (21 out of 31) in accordance with section 2.60 of the Banks guidelines for procurement of Goods, Works and Non-Consulting Services (10 procurement contracts awarded were published at the website of the Centre).
14. Evaluation Committee members have the technical expertise necessary to conduct evaluations in accordance with section 20E of Act 663 as amended.
15. The public procurement authority's approval was sought for all single source procurement contracts in accordance with sections 40 of Act 663 as amended.
16. All the reviewed procurement contracts were referred to the appropriate contract approving authority for approval.

2.3.2 Performance Rating

1. The Overall Performance and Score Rating for tendering and solicitation was 91.17% signifying a performance of "Very Good". See table 20 below highlighted green.

2.4 Contract Administration and Quality

Under this aspect, a critical review was made on whether the procurement contracts were 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, etc. was determined.

Under quality, issues related to compliance with Specifications, Designs, and quality assurance plan were critically reviewed.

The audit team visited the stores for the goods supply contracts to undertake physical assessment of the deliverables. The team also inspected available test certificates/reports and other quality assurance and control tools. The team is of the considered opinion that the quality of goods delivered met the specifications stated in the contract documents and met the desired levels of quality.

2.4.1 Findings

With respect to contracts administration and quality, the auditors revealed the following strengths and weaknesses:

1. Procedures and processes used during procurement activities were found adequate and acceptable and in line with Act 663 as amended for all the procurement contracts reviewed.
2. Inadequate procurement contract close out for all procurement contracts (unavailability of Project Completion Reports to document lessons learnt).

3. All Procurement Contracts recorded No Contract Modifications. Concurrent approvals were sought for all procurement contracts with more than 10% aggregate increase in contract per section 87 of act 663 as amended.
4. Invoices submitted by contractors, suppliers and consultants were paid on an average 3 days late than the 30 days per contract.
5. A total net average duration of 123 days (approximately 4.1 months) was lost in overall procurement contract formation and signing activities.
6. A total net average duration of 7 days (approximately 0.23 months) was lost in the expected contract delivery periods.
7. For all the goods procurement contracts, there was no contract modification for any of the procurement contracts audited. Hence, no procurement contract was referred to any tender review committee for concurrent approval or otherwise as a result of contract modifications during implementation in accordance with section 87 of act 663 as amended.
8. Non-Issuance of Final Acceptance Certificates/Certificates of Completion/Service Performance Certificates.
9. Some procurement contracts (22.6%) were not completed within project stipulated time (7 out of 31).
10. 94% of the procurement contracts audited were completed within the approved budget including approved variations (29 out of 31).
11. The overall score on quality of contracts delivered/ongoing was assessed as "GOOD" at a mark of 89.56%.
12. Contract files contained required documentation. The filing was moderately well done and chronological. Procurement contract documentations/ records and filing were moderately adequate.
13. Based on visits to stores to assess and undertake physical inspections of the works executed, services provided, goods supplied vis-à-vis the available reports, the consultants are of the considered opinion that the works executed, the goods supplied, and the services provided met the required quality levels (by relative quantitative assessment of quality by the audit team, quality of works scored 89.56%).

2.4.2 Performance Rating

1. The overall performance rating for contract administration and quality was evaluated as 75.06% and 89.56% respectively indicating "Good. See Table 20 below highlighted yellow and blue respectively.

Table 20 Procurement Performance Ratings 2

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROCUREMENT METHOD USED	CONTRACT AMOUNT (GHS)	PROCUREMENT TYPE	STATUS	TENDERING & SOLICITATION	
									PERFORMANCE	RISK
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 1No. -200C Freezer 1	DCL Laboratories Products Ltd	RFQ	13,384.80	GOODS	COMPLETE	91.23%	37.04%
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 2No. -200C Freezer 2	DCL Laboratory Products Limited	RFQ	26,769.60	GOODS	COMPLETE	89.47%	37.04%
3	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Amplifiers	Shagmar Musical Enterprise	RFQ	3,600.00	GOODS	IN PROGRESS	89.47%	35.19%
4	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0310/2021	Supply of Audio Recorders	Get4Less Ghana Limited	RFQ	7,299.97	GOODS	COMPLETE	89.47%	35.19%
5	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0208/2021	Supply of WACCBIP Branded Souvenirs	Print Pages	RFQ	11,856.00	GOODS	COMPLETE	91.23%	35.19%
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0312/2021	Supply of 5No. Car Tyres	Mag Hero Enterprise	RFQ	7,250.00	GOODS	COMPLETE	91.23%	35.19%
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0203/2021	Supply of COVID-19 Antigen Rapid Diagnostics Test Cards	K. Yalley Compnay Limited	SS	210,000.00	GOODS	COMPLETE	91.23%	37.04%
8	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of COVID-19 IGM/IGG Rapid Test Kits and Naso Swabs	Excelsior Global Limited	SS	671,155.67	GOODS	COMPLETE	89.47%	35.19%
9	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0202/2021	Supply of Venetian Curtain Blinds	Ekg Business Resource Enterprise	RFQ	645.84	GOODS	COMPLETE	91.23%	37.04%
10	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0300/2021	Supply of One Desktop Computer and One Laptop Computer	Melvic Technologies	RFQ	19,488.00	GOODS	COMPLETE	91.23%	35.19%
11	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0201/2021	Supply of Filters for Biosafety cabinets	Esco Micro PTE Ltd	RFQ	18,131.70	GOODS	IN PROGRESS	91.23%	35.19%
12	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents on Framework	Carramore International Limited	SS	2,768,907.23	GOODS	IN PROGRESS	91.23%	35.19%
13	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 1)	T20 Solution Company Ltd	RFQ	4,513.60	GOODS	COMPLETE	91.23%	35.19%

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROCUREMENT METHOD USED	CONTRACT AMOUNT (GHS)	PROCUREMENT TYPE	STATUS	TENDERING & SOLICITATION	
									PERFORMANCE	RISK
14	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 2)	Ed-Yadal Ltd	RFQ	19,833.84	GOODS	COMPLETE	91.23%	35.19%
15	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 3)	Martlab Ventures	RFQ	20,280.00	GOODS	COMPLETE	91.23%	35.19%
16	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0201/2021	Supply of Laboratory Equipment - Thermocycler	GSL Trends Ventures	RFQ	44,645.19	GOODS	COMPLETE	91.23%	35.19%
17	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 5 for Noguchi Memorial Institute	Inqaba Biotech West Africa Ltd	SS	240,582.26	GOODS	COMPLETE	91.23%	38.89%
18	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 6 for Noguchi Memorial Institute	Fisher Scientific UK Ltd	SS	27,842.05	GOODS	IN PROGRESS	89.47%	38.89%
19	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 2	Carramore International Limited	SS	5,409,095.33	GOODS	COMPLETE	87.72%	38.89%
20	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2020	Supply of Laboratory Reagents 3	Inaqaba Biotech Ghana Ltd	SS	1,852,540.55	GOODS	COMPLETE	91.23%	35.19%
21	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of Laboratory Chairs	Furniture City Ghana Ltd	RFQ	6,500.00	GOODS	IN PROGRESS	91.23%	37.04%
22	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0105/2021	Supply of Mobile Precision 5750 Laptop	Prime Biolabs	RFQ	47,543.98	GOODS	COMPLETE	91.23%	35.19%
23	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Nextera DNA Flex and Nextseq 2000 Sequencing Systems & Accessories	Alliance Global FZ-LLC	SS	3,989,538.75	GOODS	COMPLETE	91.23%	35.19%
24	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of Nucleic Acid Kits with Samples Reagents	Mpharma Ghana Limited	RFQ	41,760.00	GOODS	COMPLETE	91.23%	35.19%
25	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of Paints and Painting Works	Prince Boateng	RFQ	4,680.00	GOODS	COMPLETE	94.74%	35.19%
26	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of SDM-79 and HMI-9 Media Reagents	Life Technologies Limited	SS	208,264.44	GOODS	IN PROGRESS	91.23%	35.19%
27	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0205/2021	Maintenance Service Contract for Flow Cytometer	Becton Dickson (BD) International	SS	143,255.00	TECHNICAL SERVICES	COMPLETE	91.23%	35.19%

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROCUREMENT METHOD USED	CONTRACT AMOUNT (GHS)	PROCUREMENT TYPE	STATUS	TENDERING & SOLICITATION	
									PERFORMANCE	RISK
28	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/020 5/2021	Supply of Store Room Shelves	Christ The King Metal	RFQ	6,638.63	GOODS	COMPLETE	91.23%	35.19%
29	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/031 1/2021	Supply of Security Uniforms and Others	Fashions Wadata Enterprise Limited	RFQ	2,096.00	GOODS	COMPLETE	94.74%	35.19%
30	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/020 4/2021	Supply of UV Lamps	Bany Laboratories & Supplies Ltd	RFQ	3,120.00	GOODS	COMPLETE	91.23%	37.04%
31	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/030 2/2021	Supply of 1.5HP Water Pump	S-Mantse Enterprise	RFQ	680.00	GOODS	IN PROGRESS	94.74%	35.19%
OVERALL PROCUREMENT CONTRACTS ASSESSMENT						15,831,898.44			91.17%	35.90%

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROCUREMENT METHOD USED	CONTRACT AMOUNT (GHS)	PROCUREMENT TYPE	STATUS	CONTRACT ADMINISTRATION	
									PERFORMANCE	RISK
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 1No. -200C Freezer 1	DCL Laboratories Products Ltd	RFQ	13,384.80	GOODS	COMPLETE	73.33%	35.29%
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 2No. -200C Freezer 2	DCL Laboratory Products Limited	RFQ	26,769.60	GOODS	COMPLETE	73.33%	35.29%
3	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Amplifiers	Shagmar Musical Enterprise	RFQ	3,600.00	GOODS	IN PROGRESS	73.33%	35.29%
4	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0310/2021	Supply of Audio Recorders	Get4Less Ghana Limited	RFQ	7,299.97	GOODS	COMPLETE	73.33%	35.29%
5	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0208/2021	Supply of WACCBIP Branded Souvenirs	Print Pages	RFQ	11,856.00	GOODS	COMPLETE	73.33%	35.29%
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0312/2021	Supply of 5No. Car Tyres	Mag Hero Enterprise	RFQ	7,250.00	GOODS	COMPLETE	72.22%	35.29%
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0203/2021	Supply of COVID-19 Antigen Rapid Diagnostics Test Cards	K. Yalley Company Limited	SS	210,000.00	GOODS	COMPLETE	71.43%	35.29%
8	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of COVID-19 IGM/IGG Rapid Test Kits and Naso Swabs	Excelsior Global Limited	SS	671,155.67	GOODS	COMPLETE	73.33%	35.29%
9	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0202/2021	Supply of Venetian Curtain Blinds	Ekag Business Resource Enterprise	RFQ	645.84	GOODS	COMPLETE	73.33%	35.29%
10	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0300/2021	Supply of One Desktop Computer and One Laptop Computer	Melvic Technologies	RFQ	19,488.00	GOODS	COMPLETE	73.33%	35.29%
11	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0201/2021	Supply of Filters for Biosafety cabinets	Esco Micro PTE Ltd	RFQ	18,131.70	GOODS	IN PROGRESS	73.33%	35.29%
12	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents on Framework	Carramore International Limited	SS	2,768,907.23	GOODS	IN PROGRESS	73.33%	35.29%
13	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 1)	T20 Solution Company Ltd	RFQ	4,513.60	GOODS	COMPLETE	73.33%	35.29%
14	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 2)	Ed-Yadal Ltd	RFQ	19,833.84	GOODS	COMPLETE	94.44%	35.29%

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROCUREMENT METHOD USED	CONTRACT AMOUNT (GHS)	PROCUREMENT TYPE	STATUS	CONTRACT ADMINISTRATION	
									PERFORMANCE	RISK
15	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 3)	Martlab Ventures	RFQ	20,280.00	GOODS	COMPLETE	73.33%	35.29%
16	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0201/2021	Supply of Laboratory Equipment - Thermocycler	GSL Trends Ventures	RFQ	44,645.19	GOODS	COMPLETE	73.33%	35.29%
17	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 5 for Noguchi Memorial Institute	Inqaba Biotech West Africa Ltd	SS	240,582.26	GOODS	COMPLETE	72.22%	37.25%
18	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 6 for Noguchi Memorial Institute	Fisher Scientific UK Ltd	SS	27,842.05	GOODS	IN PROGRESS	73.33%	37.25%
19	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 2	Carramore International Limited	SS	5,409,095.33	GOODS	COMPLETE	73.33%	35.29%
20	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2020	Supply of Laboratory Reagents 3	Inaqaba Biotech Ghana Ltd	SS	1,852,540.55	GOODS	COMPLETE	80.95%	35.29%
21	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of Laboratory Chairs	Furniture City Ghana Ltd	RFQ	6,500.00	GOODS	IN PROGRESS	79.17%	35.29%
22	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0105/2021	Supply of Mobile Precision 5750 Laptop	Prime Biolabs	RFQ	47,543.98	GOODS	COMPLETE	73.33%	35.29%
23	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Nextera DNA Flex and Nextseq 2000 Sequencing Systems & Accessories	Alliance Global FZ-LLC	SS	3,989,538.75	GOODS	COMPLETE	73.33%	35.29%
24	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of Nucleic Acid Kits with Samples Reagents	Mpharma Ghana Limited	RFQ	41,760.00	GOODS	COMPLETE	73.33%	35.29%
25	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of Paints and Painting Works	Prince Boateng	RFQ	4,680.00	GOODS	COMPLETE	73.33%	35.29%
26	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of SDM-79 and HMI-9 Media Reagents	Life Technologies Limited	SS	208,264.44	GOODS	IN PROGRESS	73.33%	35.29%
27	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0205/2021	Maintenance Service Contract for Flow Cytometer	Becton Dickson (BD) International	SS	143,255.00	TECHNICAL SERVICES	COMPLETE	77.78%	35.29%
28	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Store Room Shelves	Christ The King Metal	RFQ	6,638.63	GOODS	COMPLETE	83.33%	35.29%

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROCUREMENT METHOD USED	CONTRACT AMOUNT (GHS)	PROCUREMENT TYPE	STATUS	CONTRACT ADMINISTRATION	
									PERFORMANCE	RISK
29	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0311/2021	Supply of Security Uniforms and Others	Fashions Wadata Enterprise Limited	RFQ	2,096.00	GOODS	COMPLETE	76.19%	35.29%
30	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of UV Lamps	Bany Laboratories & Supplies Ltd	RFQ	3,120.00	GOODS	COMPLETE	73.33%	35.29%
31	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0302/2021	Supply of 1.5HP Water Pump	S-Mantse Enterprise	RFQ	680.00	GOODS	IN PROGRESS	79.17%	35.29%
OVERALL PROCUREMENT CONTRACTS ASSESSMENT						15,831,898.44			75.06%	35.42%

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROCUREMENT METHOD USED	CONTRACT AMOUNT(GHS)	PROCUREMENT TYPE	STATUS	QUALITY		ACE PROJECT OVERALL	
									PERFORMANCE	RISK	PERFORMANCE	RISK
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 1No. - 200C Freezer 1	DCL Laboratories Products Ltd	RFQ	13,384.80	GOODS	COMPLETE	91.67%	33.33%	87.87%	34.75%
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 2No. - 200C Freezer 2	DCL Laboratory Products Limited	RFQ	26,769.60	GOODS	COMPLETE	91.67%	33.33%	87.43%	34.75%
3	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Amplifiers	Shagmar Musical Enterprise	RFQ	3,600.00	GOODS	IN PROGRESS	91.67%	33.33%	87.43%	34.29%
4	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0310/2021	Supply of Audio Recorders	Get4Less Ghana Limited	RFQ	7,299.97	GOODS	COMPLETE	88.89%	33.33%	87.92%	34.29%
5	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0208/2021	Supply of WACCBIP Branded Souvenirs	Print Pages	RFQ	11,856.00	GOODS	COMPLETE	87.50%	33.33%	88.02%	34.29%
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0312/2021	Supply of 5No. Car Tyres	Mag Hero Enterprise	RFQ	7,250.00	GOODS	COMPLETE	91.67%	33.33%	88.78%	34.29%
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0203/2021	Supply of COVID-19 Antigen Rapid Diagnostics Test Cards	K. Yalley Comprnay Limited	SS	210,000.00	GOODS	COMPLETE	91.67%	33.33%	87.39%	34.75%
8	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of COVID-19 IGM/IGG Rapid Test Kits and Naso Swabs	Excelsior Global Limited	SS	671,155.67	GOODS	COMPLETE	91.67%	33.33%	87.43%	34.29%
9	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0202/2021	Supply of Venetian Curtain Blinds	Ekag Business Resource Enterprise	RFQ	645.84	GOODS	COMPLETE	91.67%	33.33%	89.06%	34.75%
10	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0300/2021	Supply of One Desktop Computer and One Laptop Computer	Melvic Technologies	RFQ	19,488.00	GOODS	COMPLETE	91.67%	33.33%	89.06%	34.29%
11	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0201/2021	Supply of Filters for Biosafety cabinets	Esco Micro PTE Ltd	RFQ	18,131.70	GOODS	IN PROGRESS	88.89%	33.33%	88.36%	34.29%
12	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents on Framework	Carramore International Limited	SS	2,768,907.23	GOODS	IN PROGRESS	91.67%	33.33%	89.06%	34.29%
13	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 1)	T20 Solution Company Ltd	RFQ	4,513.60	GOODS	COMPLETE	87.50%	33.33%	88.02%	34.29%
14	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 2)	Ed-Yadal Ltd	RFQ	19,833.84	GOODS	COMPLETE	91.67%	33.33%	94.33%	34.29%
15	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 3)	Martlab Ventures	RFQ	20,280.00	GOODS	COMPLETE	92.59%	33.33%	89.29%	34.29%
16	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0201/2021	Supply of Laboratory Equipment - Thermocycler	GSL Trends Ventures	RFQ	44,645.19	GOODS	COMPLETE	85.19%	33.33%	86.25%	34.29%
17	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 5 for Noguchi Memorial Institute	Inqaba Biotech West Africa Ltd	SS	240,582.26	GOODS	COMPLETE	88.89%	33.33%	88.08%	35.70%
18	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 6 for Noguchi Memorial Institute	Fisher Scientific UK Ltd	SS	27,842.05	GOODS	IN PROGRESS	92.59%	33.33%	87.66%	35.70%

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROCUREMENT METHOD USED	CONTRACT AMOUNT(GHS)	PROCUREMENT TYPE	STATUS	QUALITY		ACE PROJECT OVERALL	
									PERFORMANCE	RISK	PERFORMANCE	RISK
19	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 2	Carramore International Limited	SS	5,409,095.33	GOODS	COMPLETE	87.50%	33.33%	85.95%	35.21%
20	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2020	Supply of Laboratory Reagents 3	Inaqaba Biotech Ghana Ltd	SS	1,852,540.55	GOODS	COMPLETE	85.19%	33.33%	89.34%	34.29%
21	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of Laboratory Chairs	Furniture City Ghana Ltd	RFQ	6,500.00	GOODS	IN PROGRESS	88.89%	33.33%	89.82%	34.75%
22	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0105/2021	Supply of Mobile Precision 5750 Laptop	Prime Biolabs	RFQ	47,543.98	GOODS	COMPLETE	88.89%	33.33%	88.36%	34.29%
23	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Nextera DNA Flex and Nextseq 2000 Sequencing Systems & Accessories	Alliance Global FZ-LLC	SS	3,989,538.75	GOODS	COMPLETE	88.89%	33.33%	88.36%	34.29%
24	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of Nucleic Acid Kits with Samples Reagents	Mpharma Ghana Limited	RFQ	41,760.00	GOODS	COMPLETE	87.50%	33.33%	88.02%	34.29%
25	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of Paints and Painting Works	Prince Boateng	RFQ	4,680.00	GOODS	COMPLETE	88.89%	33.33%	89.24%	34.29%
26	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of SDM-79 and HMI-9 Media Reagents	Life Technologies Limited	SS	208,264.44	GOODS	IN PROGRESS	88.89%	33.33%	88.36%	34.29%
27	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0205/2021	Maintenance Service Contract for Flow Cytometer	Becton Dickson (BD) International	SS	143,255.00	TECHNICAL SERVICES	COMPLETE	88.89%	33.33%	89.47%	34.29%
28	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Store Room Shelves	Christ The King Metal	RFQ	6,638.63	GOODS	COMPLETE	88.89%	33.33%	90.86%	34.29%
29	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0311/2021	Supply of Security Uniforms and Others	Fashions Wadata Enterprise Limited	RFQ	2,096.00	GOODS	COMPLETE	88.89%	33.33%	89.95%	34.29%
30	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of UV Lamps	Bany Laboratories & Supplies Ltd	RFQ	3,120.00	GOODS	COMPLETE	87.50%	33.33%	88.02%	34.75%
31	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0302/2021	Supply of 1.5HP Water Pump	S-Mantse Enterprise	RFQ	680.00	GOODS	IN PROGRESS	88.89%	33.33%	90.70%	34.29%
OVERALL PROCUREMENT CONTRACTS ASSESSMENT						15,831,898.44			89.56%	33.33%	88.64%	34.50%

2.5 Price Competitiveness

Under this aspect, a critical review was made on the tender process with a view to determining the cost of procurement to the entity, price reasonableness of contracts, price of competing bids, 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.

Table 21 below illustrates the establishment of competition with average number of bids per lot, percentage deviation from client's budget, variance of competing bids and average price of competing bids.

2.5.1 Findings

The observed strengths and weaknesses on price competitiveness included the following:

2.5.1.1 Establishment of Competition

Request for price quotation (RFQ) was the dominant method of procurement used by the Centre (68%). Single Sourcing Procurement Methods (SS) recorded 32% of the total contracts reviewed. International Competitive Tendering (NCT) Method recorded zero percent (0%) and Procurement of Consultancy Services recorded 0% using Quality Cost Based (QCBS) Selection procedures. Competitive Tendering is the default method of procurement per section 35(1) of act 663 as amended. Total for competitively sourced procurements for the period under review constitutes 68%. Considering the activities of the Centre, an increase in single source procurement from 1% from 2020 to 32% could be attributed to the outbreak of the COVID-19 Pandemic.

An average of 3 bidders was recorded per lot (for 21 lots) which reaffirms the predominant usage of RFQ for the Centres 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. Although some bidders did not meet the technical specifications of the tender documents, a minimum average of 3 bids prices were available for comparison. This feature was dominant with Price Quotation bids.

Single Sourced bids recorded an average of minus 47.5% below the Centre's estimated cost of the contract (ID 8, 12, 17, 18, 20, 23, 27). This suggested the submission of optimum prices for these procurements considering the estimates of the WACCBIP. There were two (2) outliers with a plus 89.1% above the Centre's estimates (ID 19, 26). A detailed review and price analysis of the single source firm comparatively to open market prices of same items, reveals the Centre did not prepare adequate budgetary estimate for the contract.

2.5.1.2 *Percentage Deviation from Client's Budget*

The percentage deviation of the lowest evaluated bidders' price from the client's budget recorded an overall average of minus 55.8% for twenty-one (21) procurement contracts reviewed. Five (5) extreme outliers were recorded for the selected contracts under review. Far below the Centre's Budget recorded an average price of minus of 80.9% for the 5 contracts. For the twenty-one (21) procurement contracts, inspections of the supplies revealed that, the suppliers and contractors met the expectations of the WACCBIP with respect to the goods supplied and works executed. This presupposes that, the WACCBIP estimates for the procurement contracts were comparatively high.

The percentage deviation of lowest evaluated bidder's price from the WACCBIP budget also recorded an overall average of plus 57.1% for ten (10) contracts. Three (3) extreme outliers were recorded for the selected contracts under review. Far above the Centre's Budget recorded an average price of plus of 89.1% (2 contracts – ID 19, 26).

The analysis and confirmation of open market prices for the items vis-à-vis the price of the competing bids was done to ascertain the variance. The standard deviation of prices of the competing bids is smaller and narrow compared to the percentage deviation of the prices from the Centre's budget. This confirms the inadequate preparation of budgetary estimate for the procurement contracts. See table 21 below.

2.5.1.3 *Variance of Competing Bids*

The period under review recorded an unusually large variance between the prices of competing bids for five (5) procurement contracts (ID 2, 11, 16, 21, 24).

This unusually large variance between the price of competing bids (5 procurement contracts) could suggest a lack of understanding and appreciation of the scope of works to be executed in the specific lots with this challenge.

2.5.1.4 *Average Price of Competing bids*

The average price of competing bids was found to be good except five (5) procurement contracts where an unusually large variance between the prices of competing bids was recorded as stated in section 2.10.3 above.

Ten (10) procurement contracts award bid prices were found to be closer to the average bid price between the competing bids (ID 1, 4, 5, 6, 10, 13, 14, 22, 25, 28). See table 21 below average column.

2.5.2 *Performance Rating*

1. The performance of the WACCBIP on price competitiveness is rated under Tendering and Solicitation. This was determined as 91.17% signifying "Very Good".

Table 21 Price Reasonableness Analysis

ID	ENTITY	Contract Package No.	Project Name	Bidder ID	Responsive Bidders	Corrected Bidder's Quotation GHS	Corrected Bidder's Quotation US\$	Center's Budget US\$	%Deviation from Centers Budget	AVERAGE of Corrected Bidders Quotation	STD. DEV. Of Corrected Bidders Quotation	Remarks
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 1No. -200C Freezer 1	1	DCL Laboratories Prioducts Limited	13,384.80	2,314.47	5,283.38	-56.2%	2,522.86	185.88	
				2	Horizons Company Ltd	15,450.00	2,671.58	5,283.38	-49.4%			
				3	S-Mantse Enterprise	14,935.00	2,582.52	5,283.38	-51.1%			
			Exchange Rate		5.7831							
			Tender Opening Date/ Exchange Rate Date		9 July 2021							
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 2No. -200C Freezer 2	1	DCL Laboratory Products Limited	26,769.60	4,612.90	10,566.75	-56.3%	5,062.13	399.22	
				2	Horizons Compnay Limited	31,200.00	5,376.34	10,566.75	-49.1%			
				3	S-Mantse Enterprise	30,160.00	5,197.13	10,566.75	-50.8%			
			Exchange Rate		5.8032							
			Tender Opening Date/ Exchange Rate Date		26 July 2021							
3	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Amplifiers	1	Nana Audio Electronics	5,700.00	988.95	1,421.03	-30.4%	827.02	185.52	
				2	Shamgar Musical Enterprise	3,600.00	624.60	1,421.03	-56.0%			
				3	Fredy's Electronics	5,000.00	867.50	1,421.03	-39.0%			
			Exchange Rate		5.7637							
			Tender Opening Date/ Exchange Rate Date		27 January 2021							
4	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0310/2021	Supply of Audio Recorders	1	Computerland Ghana Limited	8,112.00	1,384.51	2,881.51	-52.0%	1,320.57	69.91	
				2	Smart Space Ghana Limited	7,800.00	1,331.26	2,881.51	-53.8%			
				3	Get4Less Ghana Limited	7,299.97	1,245.92	2,881.51	-56.8%			
			Exchange Rate		5.8591							
			Tender Opening Date/ Exchange Rate Date		8 September 2021							
5	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0208/2021	Supply of WACCBIP Branded Souvenirs	1	Print Pages	11,856.00	2,043.01	1,552.78	31.6%	2,323.78	248.58	
				2	PC Alert	14,000.00	2,412.46	1,552.78	55.4%			
				3	Step out Consult	14,600.00	2,515.85	1,552.78	62.0%			
			Exchange Rate		5.8032							

ID	ENTITY	Contract Package No.	Project Name	Bidder ID	Responsive Bidders	Corrected Bidder's Quotation GHS	Corrected Bidder's Quotation US\$	Center's Budget US\$	%Deviation from Centers Budget	AVERAGE of Corrected Bidders Quotation	STD. DEV. Of Corrected Bidders Quotation	Remarks	
			Tender Opening Date/ Exchange Rate Date		26 July 2021								
6	WACCBIP	UG/GD/ACEII- WACCBIP/PQ/0312/2021	Supply of 5No. Car Tyres	1	Mag Hero Enterprise	7,250.00	1,237.39	949.53	30.3%	1,336.95	88.82		
				2	U.E-168 Enterprise	8,000.00	1,365.40	949.53	43.8%				
				3	Yasasu Enterprise	8,250.00	1,408.07	949.53	48.3%				
			Exchange Rate		5.8591								
			Tender Opening Date/ Exchange Rate Date		8 September 2021								
7	WACCBIP	UG/GD/ACEII- WACCBIP/PQ/0203/2021	Supply of COVID-19 Antigen Rapid Diagnostics Test Cards	1	K. Yalley Company Ltd	210,000.00	36,313.96	16,250.00	123.5%	39,025.40	2,917.22		
				2	Chemiscap Limited	223,510.00	38,650.16	16,250.00	137.8%				
				3	Horizons Limited	243,530.00	42,112.09	16,250.00	159.2%				
			Exchange Rate		5.7829								
8	WACCBIP	UG/GD/ACEII- WACCBIP/SS/0202/2021	Supply of COVID-19 IGM/IGG Rapid Test Kits and Naso Swabs	1	Excelsoir Global Limited	116,300.00	20,152.84	80,000.00	-74.8%	20,152.84			
			Exchange Rate		5.7709								
			Tender Opening Date/ Exchange Rate Date		8 July 2021								
9	WACCBIP	UG/GD/ACEII- WACCBIP/PQ/0202/2021	Supply of Venetian Curtain Blinds	1	Ekag Business Resource Enterprise	645.84	111.99	244.01	-54.1%	121.60	16.33		
				2	Kings Curtains and Blinds	648.00	112.37	244.01	-54.0%				
				3	FAG Concept	810.00	140.46	244.01	-42.4%				
			Exchange Rate		5.7669								
			Tender Opening Date/ Exchange Rate Date		6 July 2021								
10	WACCBIP	UG/GD/PQ/ACEII- WACCBIP/0300/2021	Supply of One Desktop Computer and One Laptop Computer	1	Melvic Technologies	19,448.00	3,350.79	2,288.30	46.4%	3,639.39	408.13		
				2	Compu Ghana Ltd	22,798.00	3,927.98	2,288.30	71.7%				
			Exchange Rate		5.804								
			Tender Opening Date/ Exchange Rate Date		30 July 2021								
11	WACCBIP	UG/GD/ACEII- WACCBIP/PQ/0201/2021	Supply of Filters for Biosafety cabinets	1	Esco Micro PTE Limited	18,131.70	3,146.12	2,129.04	47.8%	6,650.27	3,042.08		

ID	ENTITY	Contract Package No.	Project Name	Bidder ID	Responsive Bidders	Corrected Bidder's Quotation GHS	Corrected Bidder's Quotation US\$	Center's Budget US\$	%Deviation from Centers Budget	AVERAGE of Corrected Bidders Quotation	STD. DEV. Of Corrected Bidders Quotation	Remarks
				2	Bany Laboratories Ltd	47,202.84	8,190.39	2,129.04	284.7%			
				3	Clems Enterprise	49,646.00	8,614.31	2,129.04	304.6%			
			Exchange Rate		5.7632							
			Tender Opening Date/ Exchange Rate Date		13 January 2021							
12	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents on Framework	1	Carramore International Limited	2,768,907.23	475,267.29	689,000.00	-31.0%	475,267.29		
			Exchange Rate		5.826							
			Tender Opening Date/ Exchange Rate Date		16 August 2021							
13	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 1)	1	T20 Solution Compant Ltd	4,513.60	782.66	3,539.88	-77.9%	838.96	48.96	
				2	Shield Pharma Limited	4,974.90	862.65	3,539.88	-75.6%			
				3	Horizons Company Ltd	5,026.40	871.58	3,539.88	-75.4%			
			Exchange Rate		5.767							
			Tender Opening Date/ Exchange Rate Date		5 July 2021							
14	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 2)	1	Shield Pharma Limited	22,454.00	3,893.53	15,555.10	-75.0%	3,789.71	311.85	
				2	Ed-Yadal Limited	19,833.84	3,439.20	15,555.10	-77.9%			
				3	Chemiscape Ghana Limited	23,278.00	4,036.41	15,555.10	-74.1%			
			Exchange Rate		5.767							
			Tender Opening Date/ Exchange Rate Date		5 July 2021							
15	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 3)	1	Greenland Ventures	25,584.00	4,436.28	15,905.01	-72.1%	4,108.66	513.75	
				2	Martlab Ventures	20,280.00	3,516.56	15,905.01	-77.9%			
				3	Livinigstone Ventures	25,220.00	4,373.16	15,905.01	-72.5%			
			Exchange Rate		5.767							
			Tender Opening Date/ Exchange Rate Date		5 July 2021							
16	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0201/2021	Supply of Laboratory Equipment - Thermocycler	1	MES Equipment Limited	57,840.75	10,086.80	14,000.00	-28.0%	10,135.22	2,374.16	
				2	GSL Trends Ventures	44,645.19	7,785.64	14,000.00	-44.4%			

ID	ENTITY	Contract Package No.	Project Name	Bidder ID	Responsive Bidders	Corrected Bidder's Quotation GHS	Corrected Bidder's Quotation US\$	Center's Budget US\$	%Deviation from Centers Budget	AVERAGE of Corrected Bidders Quotation	STD. DEV. Of Corrected Bidders Quotation	Remarks
				3	Yebed Suppliers Limited	71,869.29	12,533.23	14,000.00	-10.5%			
			Exchange Rate		5.7343							
			Tender Opening Date/ Exchange Rate Date		19 April 2021							
17	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 5 for Noguchi Memorial Institute	1	Inqaba Biotech West Africa Ltd	240,582.26	40,730.40	134,441.39	-69.7%	40,730.40		
			Exchange Rate		5.9067							
			Tender Opening Date/ Exchange Rate Date		15 November 2021							
18	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 6 for Noguchi Memorial Institute	1	Fisher Scientific UK Ltd	3,508.50	593.99	15,558.61	-96.2%	593.99		
			Exchange Rate		5.9067							
			Tender Opening Date/ Exchange Rate Date		15 November 2021							
19	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 2	1	Carramore International Limited	943,435.89	943,435.89	480,000.00	96.5%	943,435.89		
			Exchange Rate		1							
			Tender Opening Date/ Exchange Rate Date		19 May 2020							
20	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2020	Supply of Laboratory Reagents 3	1	Inaqaba Biotech Ghana Ltd	323,113.78	323,113.78	360,000.00	-10.2%	323,113.78		
			Exchange Rate		1							
			Tender Opening Date/ Exchange Rate Date		19 May 2020							
21	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of Laboratory Chairs	1	Furniture City Ghana Ltd	6,500.00	1,134.46	2,455.85	-53.8%	2,138.02	1,419.25	
				2	Kingdom Books & Stationery	18,000.00	3,141.58	2,455.85	27.9%			
			Exchange Rate		5.7296							
			Tender Opening Date/ Exchange Rate Date		9 March 2021							
22	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0105/2021	Supply of Mobile Precision 5750 Laptop	1	Geo Call Ltd	8,996.00	8,996.00	5,582.66	61.1%	8,967.63	662.02	

ID	ENTITY	Contract Package No.	Project Name	Bidder ID	Responsive Bidders	Corrected Bidder's Quotation GHS	Corrected Bidder's Quotation US\$	Center's Budget US\$	%Deviation from Centers Budget	AVERAGE of Corrected Bidders Quotation	STD. DEV. Of Corrected Bidders Quotation	Remarks
				2	Prime Biolab LLC	8,291.88	8,291.88	5,582.66	48.5%			
				3	Balaam Company LLC	9,615.00	9,615.00	5,582.66	72.2%			
			Exchange Rate		1							
			Tender Opening Date/ Exchange Rate Date		22 April 2021							
23	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Nextera DNA Flex and Nextseq 2000 Sequencing Systems & Accessories	1	Alliance Global FZ-LLC	675,426.00	675,426.00	680,000.00	-0.7%	675,426.00		
			Exchange Rate		1							
			Tender Opening Date/ Exchange Rate Date		15 November 2021							
24	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of Nucleic Acid Kits with Samples Reagents	1	mPharma Ghana Limited	41,760.00	7,241.20	20,000.00	-63.8%	9,806.03	2,297.87	
				2	Horizons Company Ltd	60,552.80	10,499.88	20,000.00	-47.5%			
				3	Shiel Pharma Limited	67,341.40	11,677.02	20,000.00	-41.6%			
			Exchange Rate		5.767							
			Tender Opening Date/ Exchange Rate Date		5 July 2021							
25	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of Paints and Painting Works	1	Prince Boateng	4,680.00	812.13	1,847.33	-56.0%	893.40	108.72	
				2	Osha Maintenance	4,905.00	851.18	1,847.33	-53.9%			
				3	Mopen Enterprise	5,860.00	1,016.90	1,847.33	-45.0%			
			Exchange Rate		5.7626							
			Tender Opening Date/ Exchange Rate Date		16 February 2021							
26	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of SDM-79 and HMI-9 Media Reagents	1	Life Technologies Limited	208,264.44	36,345.06	20,000.00	81.7%	36,345.06		
			Exchange Rate		5.7302							
			Tender Opening Date/ Exchange Rate Date		23 March 2021							
27	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0205/2021	Maintenance Service Contract for Flow Cytometer	1	Becton Dickson (BD) International	25,000.00	25,000.00	50,000.00	-50.0%	25,000.00		
			Exchange Rate		1							
			Tender Opening Date/ Exchange Rate Date		23 April 2021							

ID	ENTITY	Contract Package No.	Project Name	Bidder ID	Responsive Bidders	Corrected Bidder's Quotation GHS	Corrected Bidder's Quotation US\$	Center's Budget US\$	%Deviation from Centers Budget	AVERAGE of Corrected Bidders Quotation	STD. DEV. Of Corrected Bidders Quotation	Remarks		
28	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Store Room Shelves	1	Mopen Enterprise	8,050.22	1,399.04	2,508.22	-44.2%	1,281.34	122.96			
				2	CJ Van Obliv	7,430.07	1,291.27	2,508.22	-48.5%					
				3	Christ The King Metal	6,638.63	1,153.72	2,508.22	-54.0%					
			Exchange Rate		5.7541									
			Tender Opening Date/ Exchange Rate Date		16 June 2021									
29	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0311/2021	Supply of Security Uniforms and Others	1	Rholin Apparel	2,195.96	375.18	791.92	-52.6%	450.59	145.65			
				2	Bulluk Ghana Limited	3,620.00	618.48	791.92	-21.9%					
				3	Fashion Wadata Enterprise Ltd	2,096.00	358.10	791.92	-54.8%					
			Exchange Rate		5.8531									
			Tender Opening Date/ Exchange Rate Date		30 August 2021									
30	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of UV Lamps	1	Bany Laboratories & Supplies	3,120.00	539.50	408.63	32.0%	605.44	63.16			
				2	CJ Van Olibev	3,848.00	665.39	408.63	62.8%					
				3	Mopen Enterprise	3,536.00	611.44	408.63	49.6%					
			Exchange Rate		5.7831									
			Tender Opening Date/ Exchange Rate Date		9 July 2021									
31	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0302/2021	Supply of 1.5HP Water Pump	1	S-Mantse Enterprise	680.00	117.91	89.06	32.4%	130.05	12.14			
				2	GAPP Limited	750.00	130.05	89.06	46.0%					
				3	Horizons Company Limited	820.00	142.19	89.06	59.7%					
			Exchange Rate		5.7669									
			Tender Opening Date/ Exchange Rate Date		6 July 2021									

2.6 Examination of Procurement Risks and Red Flags

To collect information about possible risks levels and exposure in the procurements carried out by Centre, the Procurement Audit Team specifically developed Procurement Risks Indicators and Red Flags Checklist were used.

It is important to note that a detected red flag is not in itself evidence of a procurement risk. However, the higher the number of red flags detected, the higher the likelihood that the risk exposure level is high. To that end, Red Flag Checklist for each project was completed, and findings summarized.

It is the Procurement Audit Team's opinion that all procurement contracts which scored 40% and above on Red Flags scale, indicate likelihood of Medium, Substantial and High-Risk Exposure level in their procurements or the procurement of the respective contracts.

Table 22 below provides the overall risk rating, risk at the procurement planning, pre-bid, evaluation and award, contract close out phases and the overall procurement quality of the procurement cycle.

2.6.1 General/Overall Risk

1. The overall score and assessment of procurement risks and red flags was rated as 34.50%. This represented 'low risk' based on the risk scale provided. This implies, the 'Entity systems, procurement processes, and/or contract administration are of highest quality; are fit for purpose in achieving value for money, economy, efficiency, effectiveness, integrity, fairness, transparency, and accountability; and require little or no corrective action by the Bank'.
2. The low risk rating can be attributed largely to the fact that the audit team is able to falsify the red flags based on the available documentation.

2.6.2 Procurement Planning, Procurement Systems and Capacity Assessment

1. Risk Rating of Procurement Processes, systems and assessment was low
2. The risk rating for procurement planning, procurement systems and capacity assessment was rated at 33.33% signifying "Low Risk" (see table 15 highlighted RED).
3. The low risk rating is an indication that, the Centre adheres to the national legal regulatory framework on procurements. The Public Procurement Act 663 as amended is applicable to the entities, and they have access to the regulations, the manuals and acts. Procurement plans were prepared and submitted to the Bank.

2.6.3 Tendering and Solicitation

1. The overall risk rating for tendering and solicitation was evaluated as 35.90% signifying a risk scale of "Low Risk".

2. Procurement documents contain sufficient information to enable the submission of responsive tenders/bids/proposals by bidders/consultants. It also establishes the basis for a transparent evaluation and award process. The use of price and non-price attributes and/or the consideration of life cycle cost is permitted as appropriate to ensure objective and value-for-money decisions by the Centre.

2.6.4 Contract Administration and Quality

1. For thirty-one (31) procurement contracts reviewed, quality assessment risk was "low". This is largely due to the fact that, inspections of the supplies, revealed that, the suppliers and contractors met the expectations of the Centre with respect to the quality of the goods supplied and works executed.
2. The risk rating for contract administration and close out was determined as "Low Risk" on a scale of 35.42% (see table 22 below and highlighted red in table 20 above).
3. The risk rating for WACCBIP Centre overall procurement Quality was determined as "Low Risk" on a scale of 33.33%.
4. The functions and responsibilities of parties are clearly stated in bidding documents. Contracts amendments and variations are clearly stated with special conditions of contract amended appropriately. Dispute resolution procedures that provide for an efficient and fair process to resolve disputes during the performance of the contract are allowed in tender documents.

2.6.5 Frequency of Bidders in Winning Multiple Contracts

Efforts to fight bid rigging more effectively can be supported by collecting historical information on bidding behaviour, by constantly monitoring bidding activities, and by performing analyses on bid data received by the Centre. The frequency of bidders winning contracts with the WACCBIP was analysed with respect to competitive tenders. It is important to state that, this does not confirm any pattern but seeks to indicate the risk exposure level of the Centre with respect to these tenders.

It can therefore be inferred from table 23 below that, bidders have the tendency of winning multiple lots in subsequent tenders. This may not entirely constitute a risk to the procurement entity in goods procurement contracts as long as the supplier demonstrates adequate financial capacity to handle the multiple lots concurrently.

In goods procurement contracts, the risk is minimal with respect to multiple lots awarded to one bidder. However, this tends to be more a cause of concern in works procurement contracts in which case, the procurement entity must package tender documents in such a way that, a bidder will be required to make available different set of personnel and equipment in the event if one particular bidder emerging successful in multiple lots.

Table 22 General Procurement Risk Rating & Performance

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROCUREMENT METHOD USED	CONTRACT AMOUNT (GHS)	PROCUREMENT TYPE	STATUS	PRE-BID PHASE	EVALUATION AND AWARD PHASE	CONTRACT MANAGEMENT AND CLOSE OUT PHASE	OVERALL PROCUREMENT QUALITY	PROJECT OVERALL
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 1No. -200C Freezer 1	DCL Laboratories Products Ltd	RFQ	13,384.80	GOODS	COMPLETE	33.33%	37.04%	35.29%	33.33%	34.75%
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 2No. -200C Freezer 2	DCL Laboratory Products Limited	RFQ	26,769.60	GOODS	COMPLETE	33.33%	37.04%	35.29%	33.33%	34.75%
3	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Amplifiers	Shagmar Musical Enterprise	RFQ	3,600.00	GOODS	IN PROGRESS	33.33%	35.19%	35.29%	33.33%	34.29%
4	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0310/2021	Supply of Audio Recorders	Get4Less Ghana Limited	RFQ	7,299.97	GOODS	COMPLETE	33.33%	35.19%	35.29%	33.33%	34.29%
5	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0208/2021	Supply of WACCBIP Branded Souvenirs	Print Pages	RFQ	11,856.00	GOODS	COMPLETE	33.33%	35.19%	35.29%	33.33%	34.29%
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0312/2021	Supply of 5No. Car Tyres	Mag Hero Enterprise	RFQ	7,250.00	GOODS	COMPLETE	33.33%	35.19%	35.29%	33.33%	34.29%
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0203/2021	Supply of COVID-19 Antigen Rapid Diagnostics Test Cards	K. Yalley Compnay Limited	SS	210,000.00	GOODS	COMPLETE	33.33%	37.04%	35.29%	33.33%	34.75%
8	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of COVID-19 IGM/IGG Rapid Test Kits and Naso Swabs	Excelsior Global Limited	SS	671,155.67	GOODS	COMPLETE	33.33%	35.19%	35.29%	33.33%	34.29%
9	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0202/2021	Supply of Venetian Curtain Blinds	Ekag Business Resource Enterprise	RFQ	645.84	GOODS	COMPLETE	33.33%	37.04%	35.29%	33.33%	34.75%
10	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0300/2021	Supply of One Desktop Computer and One Laptop Computer	Melvic Technologies	RFQ	19,488.00	GOODS	COMPLETE	33.33%	35.19%	35.29%	33.33%	34.29%
11	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0201/2021	Supply of Filters for Biosafety cabinets	Esco Micro PTE Ltd	RFQ	18,131.70	GOODS	IN PROGRESS	33.33%	35.19%	35.29%	33.33%	34.29%
12	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents on Framework	Carramore International Limited	SS	2,768,907.23	GOODS	IN PROGRESS	33.33%	35.19%	35.29%	33.33%	34.29%
13	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 1)	T20 Solution Company Ltd	RFQ	4,513.60	GOODS	COMPLETE	33.33%	35.19%	35.29%	33.33%	34.29%
14	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 2)	Ed-Yadal Ltd	RFQ	19,833.84	GOODS	COMPLETE	33.33%	35.19%	35.29%	33.33%	34.29%
15	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 3)	Martlab Ventures	RFQ	20,280.00	GOODS	COMPLETE	33.33%	35.19%	35.29%	33.33%	34.29%
16	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0201/2021	Supply of Laboratory Equipment - Thermocycler	GSL Trends Ventures	RFQ	44,645.19	GOODS	COMPLETE	33.33%	35.19%	35.29%	33.33%	34.29%
17	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 5 for Noguchi Memorial Institute	Inqaba Biotech West Africa Ltd	SS	240,582.26	GOODS	COMPLETE	33.33%	38.89%	37.25%	33.33%	35.70%
18	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 6 for Noguchi Memorial Institute	Fisher Scientific UK Ltd	SS	27,842.05	GOODS	IN PROGRESS	33.33%	38.89%	37.25%	33.33%	35.70%
19	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 2	Carramore International Limited	SS	5,409,095.33	GOODS	COMPLETE	33.33%	38.89%	35.29%	33.33%	35.21%
20	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2020	Supply of Laboratory Reagents 3	Inaqaba Biotech Ghana Ltd	SS	1,852,540.55	GOODS	COMPLETE	33.33%	35.19%	35.29%	33.33%	34.29%
21	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of Laboratory Chairs	Furniture City Ghana Ltd	RFQ	6,500.00	GOODS	IN PROGRESS	33.33%	37.04%	35.29%	33.33%	34.75%

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROCUREMENT METHOD USED	CONTRACT AMOUNT (GHS)	PROCUREMENT TYPE	STATUS	PRE-BID PHASE	EVALUATION AND AWARD PHASE	CONTRACT MANAGEMENT AND CLOSE OUT PHASE	OVERALL PROCUREMENT QUALITY	PROJECT OVERALL
22	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0105/2021	Supply of Mobile Precision 5750 Laptop	Prime Biolabs	RFQ	47,543.98	GOODS	COMPLETE	33.33%	35.19%	35.29%	33.33%	34.29%
23	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Nextera DNA Flex and Nextseq 2000 Sequencing Systems & Accessories	Alliance Global FZ-LLC	SS	3,989,538.75	GOODS	COMPLETE	33.33%	35.19%	35.29%	33.33%	34.29%
24	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of Nucleic Acid Kits with Samples Reagents	Mpharma Ghana Limited	RFQ	41,760.00	GOODS	COMPLETE	33.33%	35.19%	35.29%	33.33%	34.29%
25	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of Paints and Painting Works	Prince Boateng	RFQ	4,680.00	GOODS	COMPLETE	33.33%	35.19%	35.29%	33.33%	34.29%
26	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of SDM-79 and HMI-9 Media Reagents	Life Technologies Limited	SS	208,264.44	GOODS	IN PROGRESS	33.33%	35.19%	35.29%	33.33%	34.29%
27	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0205/2021	Maintenance Service Contract for Flow Cytometer	Becton Dickson (BD) International	SS	143,255.00	TECHNICAL SERVICES	COMPLETE	33.33%	35.19%	35.29%	33.33%	34.29%
28	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Store Room Shelves	Christ The King Metal	RFQ	6,638.63	GOODS	COMPLETE	33.33%	35.19%	35.29%	33.33%	34.29%
29	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0311/2021	Supply of Security Uniforms and Others	Fashions Wadata Enterprise Limited	RFQ	2,096.00	GOODS	COMPLETE	33.33%	35.19%	35.29%	33.33%	34.29%
30	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of UV Lamps	Bany Laboratories & Supplies Ltd	RFQ	3,120.00	GOODS	COMPLETE	33.33%	37.04%	35.29%	33.33%	34.75%
31	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0302/2021	Supply of 1.5HP Water Pump	S-Mantse Enterprise	RFQ	680.00	GOODS	IN PROGRESS	33.33%	35.19%	35.29%	33.33%	34.29%
OVERALL RISK ASSESSMENT						15,831,898.44			33.33%	35.90%	35.42%	33.33%	34.50%

Table 23 Frequency of Bidders in winning Multiple Contracts

ID	ENTITY	CONTRACT NO	PROJECT NAME	PROCUREMENT TYPE	PROCUREMENT METHOD USED	CONTRACT SUM @ AWARD (GHS)*	SUCCESSFUL BIDDER	FREQUENCY OF BIDDER WITHIN SAMPLE	REMARKS
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 1No. -200C Freezer 1	GOODS	RFQ	13,384.80	DCL Laboratories Products Ltd	2 LOT	
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 2No. -200C Freezer 2	GOODS	RFQ	26,769.60	DCL Laboratory Products Limited	2 LOT	
3	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Amplifiers	GOODS	RFQ	3,600.00	Shagmar Musical Enterprise	1 LOT	
4	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0310/2021	Supply of Audio Recorders	GOODS	RFQ	7,299.97	Get4Less Ghana Limited	1 LOT	
5	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0208/2021	Supply of WACCBIP Branded Souvenirs	GOODS	RFQ	11,856.00	Print Pages	1 LOT	
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0312/2021	Supply of 5No. Car Tyres	GOODS	RFQ	7,250.00	Mag Hero Enterprise	1 LOT	
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0203/2021	Supply of COVID-19 Antigen Rapid Diagnostics Test Cards	GOODS	SS	210,000.00	K. Yalley Compnay Limited	1 LOT	
8	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of COVID-19 IGM/IGG Rapid Test Kits and Naso Swabs	GOODS	SS	671,155.67	Excelsior Global Limited	1 LOT	
9	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0202/2021	Supply of Venetian Curtain Blinds	GOODS	RFQ	645.84	Ekag Business Resource Enterprise	1 LOT	
10	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0300/2021	Supply of One Desktop Computer and One Laptop Computer	GOODS	RFQ	19,488.00	Melvic Technologies	1 LOT	
11	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0201/2021	Supply of Filters for Biosafety cabinets	GOODS	RFQ	18,131.70	Esco Micro PTE Ltd	1 LOT	
12	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents on Framework	GOODS	SS	2,768,907.23	Carramore International Limited	2 LOT	
13	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 1)	GOODS	RFQ	4,513.60	T20 Solution Company Ltd	1 LOT	
14	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 2)	GOODS	RFQ	19,833.84	Ed-Yadal Ltd	1 LOT	
15	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 3)	GOODS	RFQ	20,280.00	Martlab Ventures	1 LOT	
16	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0201/2021	Supply of Laboratory Equipment - Thermocycler	GOODS	RFQ	44,645.19	GSL Trends Ventures	1 LOT	
17	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 5 for Noguchi Memorial Institute	GOODS	SS	240,582.26	Inqaba Biotech West Africa Ltd	2 LOT	
18	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 6 for Noguchi Memorial Institute	GOODS	SS	27,842.05	Fisher Scientific UK Ltd	1 LOT	
19	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 2	GOODS	SS	5,409,095.33	Carramore International Limited	2 LOT	
20	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2020	Supply of Laboratory Reagents 3	GOODS	SS	1,852,540.55	Inaqaba Biotech Ghana Ltd	2 LOT	
21	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of Laboratory Chairs	GOODS	RFQ	6,500.00	Furniture City Ghana Ltd	1 LOT	
22	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0105/2021	Supply of Mobile Precision 5750 Laptop	GOODS	RFQ	47,543.98	Prime Biolabs	1 LOT	

ID	ENTITY	CONTRACT NO	PROJECT NAME	PROCUREMENT TYPE	PROCUREMENT METHOD USED	CONTRACT SUM @ AWARD (GHS)*	SUCCESSFUL BIDDER	FREQUENCY OF BIDDER WITHIN SAMPLE	REMARKS
23	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Nextera DNA Flex and Nextseq 2000 Sequencing Systems & Accessories	GOODS	SS	3,989,538.75	Alliance Global FZ-LLC	1 LOT	
24	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of Nucleic Acid Kits with Samples Reagents	GOODS	RFQ	41,760.00	Mpharma Ghana Limited	1 LOT	
25	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of Paints and Painting Works	GOODS	RFQ	4,680.00	Prince Boateng	1 LOT	
26	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of SDM-79 and HMI-9 Media Reagents	GOODS	SS	208,264.44	Life Technologies Limited	1 LOT	
27	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0205/2021	Maintenance Service Contract for Flow Cytometer	TECHNICAL SERVICES	SS	143,255.00	Becton Dickson (BD) International	1 LOT	
28	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Store Room Shelves	GOODS	RFQ	6,638.63	Christ The King Metal	1 LOT	
29	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0311/2021	Supply of Security Uniforms and Others	GOODS	RFQ	2,096.00	Fashions Wadata Enterprise Limited	1 LOT	
30	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of UV Lamps	GOODS	RFQ	3,120.00	Bany Laboratories & Supplies Ltd		
31	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0302/2021	Supply of 1.5HP Water Pump	GOODS	RFQ	680.00	S-Mantse Enterprise	1 LOT	
TOTAL						15,831,898.44			

3 MEASUREMENT OF PROCUREMENT PROGRESS PERFORMANCE

3.1 Overall Procurement Performance

The overall score and assessment of procurement performance was rated as 88.64%. This represented 'very good' based on the performance scale provided. This implies, the 'Entities systems, procurement processes, and/or contract administration are of highest quality; are fit for purpose in achieving value for money, economy, efficiency, effectiveness, integrity, fairness, transparency, and accountability; and require little or no corrective action by the Bank'.

The Centre recorded a higher performance rating for technical services procurement (89.47%) than for goods procurement (88.61%). The Centre did not execute any Consulting services contracts and Works Services procurement contracts for the period under review. This suggests the WACCBIP Centre has better internal capacity to handle technical services procurement and goods procurement contracts. Table 24 below summarises the above observation.

3.2 Works Procurement Performance

The Centre did not execute any Works procurement contracts for the period under review. See table 24 below.

3.3 Goods Procurement Performance

Goods procurement contracts recorded an average of 88.61% in overall procurement performance. The performance of the Centre in goods procurement contracts can be described as 'very good' based on the performance rating scale. See table 24 below.

3.4 Consulting Services Procurement Performance

The Centre did not execute any consulting services procurement contracts for the period under review. See table 24 below.

3.5 Technical Services Procurement Performance

Technical Services procurement contracts recorded an average of 89.47% in overall procurement performance. The performance of the Centre in works procurement contracts can be described as 'very good' based on the performance rating scale. See table 24 below.

Table 24 Overall Procurement Performance Ratings

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROCUREMENT METHOD USED	CONTRACT AMOUNT(GHS)	PROCUREMENT TYPE	STATUS	PLANNING	TENDERING	CONTRACT ADMIN	QUALITY	PROJECT OVERALL
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 1No. -200C Freezer 1	DCL Laboratories Products Ltd	RFQ	13,384.80	GOODS	COMPLETE	95.24%	91.23%	73.33%	91.67%	87.87%
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 2No. -200C Freezer 2	DCL Laboratory Products Limited	RFQ	26,769.60	GOODS	COMPLETE	95.24%	89.47%	73.33%	91.67%	87.43%
3	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Amplifiers	Shagmar Musical Enterprise	RFQ	3,600.00	GOODS	IN PROGRESS	95.24%	89.47%	73.33%	91.67%	87.43%
4	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0310/2021	Supply of Audio Recorders	Get4Less Ghana Limited	RFQ	7,299.97	GOODS	COMPLETE	100.00%	89.47%	73.33%	88.89%	87.92%
5	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0208/2021	Supply of WACCBIP Branded Souvenirs	Print Pages	RFQ	11,856.00	GOODS	COMPLETE	100.00%	91.23%	73.33%	87.50%	88.02%
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0312/2021	Supply of 5No. Car Tyres	Mag Hero Enterprise	RFQ	7,250.00	GOODS	COMPLETE	100.00%	91.23%	72.22%	91.67%	88.78%
9	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0202/2021	Supply of Venetian Curtain Blinds	Ekag Business Resource Enterprise	RFQ	645.84	GOODS	COMPLETE	100.00%	91.23%	73.33%	91.67%	89.06%
10	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0300/2021	Supply of One Desktop Computer and One Laptop Computer	Melvic Technologies	RFQ	19,488.00	GOODS	COMPLETE	100.00%	91.23%	73.33%	91.67%	89.06%
11	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0201/2021	Supply of Filters for Biosafety cabinets	Esco Micro PTE Ltd	RFQ	18,131.70	GOODS	IN PROGRESS	100.00%	91.23%	73.33%	88.89%	88.36%

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROCUREMENT METHOD USED	CONTRACT AMOUNT(GHS)	PROCUREMENT TYPE	STATUS	PLANNING	TENDERING	CONTRACT ADMIN	QUALITY	PROJECT OVERALL
13	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 1)	T20 Solution Company Ltd	RFQ	4,513.60	GOODS	IN PROGRESS	100.00%	91.23%	73.33%	87.50%	88.02%
14	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 2)	Ed-Yadal Ltd	RFQ	19,833.84	GOODS	COMPLETE	100.00%	91.23%	94.44%	91.67%	94.33%
15	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 3)	Martlab Ventures	RFQ	20,280.00	GOODS	COMPLETE	100.00%	91.23%	73.33%	92.59%	89.29%
16	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0201/2021	Supply of Laboratory Equipment - Thermocycler	GSL Trends Ventures	RFQ	44,645.19	GOODS	COMPLETE	95.24%	91.23%	73.33%	85.19%	86.25%
21	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of Laboratory Chairs	Furniture City Ghana Ltd	RFQ	6,500.00	GOODS	IN PROGRESS	100.00%	91.23%	79.17%	88.89%	89.82%
22	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0105/2021	Supply of Mobile Precision 5750 Laptop	Prime Biolabs	RFQ	47,543.98	GOODS	COMPLETE	100.00%	91.23%	73.33%	88.89%	88.36%
24	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of Nucleic Acid Kits with Samples Reagents	Mpharma Ghana Limited	RFQ	41,760.00	GOODS	COMPLETE	100.00%	91.23%	73.33%	87.50%	88.02%
25	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of Paints and Painting Works	Prince Boateng	RFQ	4,680.00	GOODS	COMPLETE	100.00%	94.74%	73.33%	88.89%	89.24%
28	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Store Room Shelves	Christ The King Metal	RFQ	6,638.63	GOODS	COMPLETE	100.00%	91.23%	83.33%	88.89%	90.86%

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROCUREMENT METHOD USED	CONTRACT AMOUNT(GHS)	PROCUREMENT TYPE	STATUS	PLANNING	TENDERING	CONTRACT ADMIN	QUALITY	PROJECT OVERALL
29	WACCBIP	UG/GD/ACEII-WACCBIP/PQ /0311/2021	Supply of Security Uniforms and Others	Fashions Wadata Enterprise Limited	RFQ	2,096.00	GOODS	COMPLETE	100.00%	94.74%	76.19%	88.89%	89.95%
30	WACCBIP	UG/GD/ACEII-WACCBIP/PQ /0204/2021	Supply of UV Lamps	Bany Laboratories & Supplies Ltd	RFQ	3,120.00	GOODS	COMPLETE	100.00%	91.23%	73.33%	87.50%	88.02%
31	WACCBIP	UG/GD/ACEII-WACCBIP/PQ /0302/2021	Supply of 1.5HP Water Pump	S-Mantse Enterprise	RFQ	680.00	GOODS	COMPLETE	100.00%	94.74%	79.17%	88.89%	90.70%
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/ 0203/2021	Supply of COVID-19 Antigen Rapid Diagnostics Test Cards	K. Yalley Compnay Limited	SS	210,000.00	GOODS	COMPLETE	95.24%	91.23%	71.43%	91.67%	87.39%
8	WACCBIP	UG/GD/ACEII-WACCBIP/SS /0202/2021	Supply of COVID-19 IGM/IGG Rapid Test Kits and Naso Swabs	Excelsior Global Limited	SS	671,155.67	GOODS	COMPLETE	95.24%	89.47%	73.33%	91.67%	87.43%
12	WACCBIP	UG/GD/ACEII-WACCBIP/SS/ 0202/2021	Supply of Laboratory Reagents on Framework	Carramore International Limited	SS	2,768,907.23	GOODS	COMPLETE	100.00%	91.23%	73.33%	91.67%	89.06%
17	WACCBIP	UG/GD/ACEII-WACCBIP/SS/ 0202/2021	Supply of Laboratory Reagents 5 for Noguchi Memorial Institute	Inqaba Biotech West Africa Ltd	SS	240,582.26	GOODS	COMPLETE	100.00%	91.23%	72.22%	88.89%	88.08%
18	WACCBIP	UG/GD/ACEII-WACCBIP/SS /0202/2021	Supply of Laboratory Reagents 6 for Noguchi Memorial Institute	Fisher Scientific UK Ltd	SS	27,842.05	GOODS	IN PROGRESS	95.24%	89.47%	73.33%	92.59%	87.66%
19	WACCBIP	UG/GD/ACEII-WACCBIP/SS/ 0202/2021	Supply of Laboratory Reagents 2	Carramore International Limited	SS	5,409,095.33	GOODS	COMPLETE	95.24%	87.72%	73.33%	87.50%	85.95%

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROCUREMENT METHOD USED	CONTRACT AMOUNT(GHS)	PROCUREMENT TYPE	STATUS	PLANNING	TENDERING	CONTRACT ADMIN	QUALITY	PROJECT OVERALL
20	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2020	Supply of Laboratory Reagents 3	Inaqaba Biotech Ghana Ltd	SS	1,852,540.55	GOODS	COMPLETE	100.00%	91.23%	80.95%	85.19%	89.34%
23	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Nextera DNA Flex and Nextseq 2000 Sequencing Systems & Accessories	Alliance Global FZ-LLC	SS	3,989,538.75	GOODS	COMPLETE	100.00%	91.23%	73.33%	88.89%	88.36%
26	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of SDM-79 and HMI-9 Media Reagents	Life Technologies Limited	SS	208,264.44	GOODS	IN PROGRESS	100.00%	91.23%	73.33%	88.89%	88.36%
GOODS Average									98.73%	91.17%	74.97%	89.58%	88.61%
27	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0205/2021	Maintenance Service Contract for Flow Cytometer	Becton Dickson (BD) International	SS	143,255.00	TECHNICAL SERVICES	COMPLETE	100.00%	91.23%	77.78%	88.89%	89.47%
TECHNICAL SERVICES Average									100.00%	91.23%	77.78%	88.89%	89.47%
Grand Average									98.77%	91.17%	75.06%	89.56%	88.64%

3.6 Timely Performance

Timeliness of the performance of the procurement contracts was assessed using the procurement plan provided (attached in appendix 1). Timely performance of procurement was done based on two (2) categories to ascertain 'planned' activities of procurement against 'actual' activities of procurement. Table 25 below provides the actual dates of execution compared with the planned dates of execution in the updated procurement plan and contract files.

1. Tendering stage
2. Contract Formation and Delivery stage

3.6.1 Tendering & Solicitation Stage

This stage of the procurement process was assessed in terms of timely procurement progress performance with respect to efficiency of timeliness utilized within the procurement cycle. This was based on the following information on the procurement plan of the WACCBIP Centre.

1. Tender Invitation and Evaluation Report Submission
 - a. A total net average duration of 9 days was gain in the plan issuance of Specific Procurement Notices (Invitation to Tenders).
 - b. A net average duration of 5 days was lost in the preparation and submission of Tender Evaluation Reports with 2 average days lost with respect to the Final Approval of Evaluation Reports and issuance of Acceptance Letters (Notification of Awards).
2. Tender Closing/Submission
 - a. A total net average duration of 1 day was gain on the submission and closure of tenders.
3. Period of Evaluation of tenders and submission of tender evaluation reports
 - a. A total net average duration of 5 days was lost on Evaluation of tenders and submission of tender evaluation reports to the head of entity.
4. Approval of Evaluation Reports by Final Authorities
 - a. A total net average duration of 2 days was lost in overall Approval of evaluation reports by final Approving Authorities.

3.6.2 Contract Formation and Delivery Stage

The table below (Table 25) provides detailed information on the planned activities of procurement and actual activities of procurement executed by the Centre for the procurement contracts reviewed and examined during the procurement audit.

For ten (10) procurement Contracts the Entity exceeded their budgetary allocation for the procurements by USD 505,571.52 (ID 5, 6, 7, 10, 11, 19, 22, 26, 30, 31).

A total net average duration of 7 days (approximately 0.23 months) was lost in overall procurement contract formation and signing activities. In terms of contract delivery activities, the WACCBIP Centre was unable to execute planned activities of procurement within the stipulated plan periods. A total net average duration of 74 days (approximately 2.47 months) was gain in the expected contract delivery periods.

3.7 Payment of Invoices for Procurement Contracts

3.7.1 Timeliness of Payment

For the period under review, timeliness of the Centre in the receipt, processing and payments of invoices submitted by contractors/suppliers/consultants was measured. For all the 31 procurement contracts reviewed, there were invoices paid beyond the thirty (30) days allowed in the bidding documents (ITT). An average of 3 days was recorded for delay in payments. One procurement contract recorded the highest duration of 28 days after certification by the project manager. See table 26 and 27 below.

3.7.2 Delay in Payments

For the year under review, the WACCBIP Centre recorded 21 separate delays in payments of invoices submitted by various contractors, suppliers and consultants. This recorded an average of 15 days.

3.7.3 Interest on Delayed payment

The Centre recorded zero interest on delayed payment with respect to invoices submitted by various contractors, suppliers, and consultants. This is attributed largely to the fact that, there was no significant delay in payment of invoices.

3.7.4 Claims – additional claims on loss and expenses

There was no record of contractors/suppliers/consultants submitting additional claims for loss and expenses to the WACCBIP.

3.7.5 Foreign Exchange Losses Payments

For the period under review, the Centre recorded no foreign exchange losses in terms of payments for procurement contracts.

Table 25: Timely Procurement Progress Performance

No.	ENTITY	Contract No./Package No.	Contract Description	TYPE OF PROCUREMENT	Estimated Cost (Planned) US\$	Actual Cost. US\$	Diff. (US\$)	Contract Signing Date (Planned)	Contract Signing Date (Actual)	Diff. (Days)	Contract Delivery Date (Planned)	Contract Delivery Date (Actual)	Diff. (Days)
1	1A	2	3		4	5	6	7	8	9	10	11	12
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 1No. -200C Freezer 1	GOODS	5,283.38	2,314.47	2,968.91	30-Sep-21	2-Aug-21	59	31-Dec-21	10-Sep-21	112
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 2No. -200C Freezer 2	GOODS	10,566.75	4,612.90	5,953.85	30-Sep-21	2-Aug-21	59	31-Dec-21	10-Sep-21	112
3	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Amplifiers	GOODS	1,421.03	624.60	796.43	30-Sep-21	15-Mar-21	199	31-Dec-21	9-Jun-21	205
4	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0310/2021	Supply of Audio Recorders	GOODS	2,881.51	1,245.92	1,635.59	30-Sep-21	21-Jul-21	71	31-Dec-21	11-Aug-21	142
5	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0208/2021	Supply of WACCBIP Branded Souvenirs	GOODS	1,552.78	2,043.01	(490.23)	28-Sep-21	2-Aug-21	57	31-Dec-21	6-Sep-21	116
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0312/2021	Supply of 5No. Car Tyres	GOODS	949.53	1,237.39	(287.86)	28-Sep-21	21-Jul-21	69	31-Dec-21	21-Oct-21	71
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0203/2021	Supply of COVID-19 Antigen Rapid Diagnostics Test Cards	GOODS	16,250.00	36,313.96	(20,063.96)	10-May-21	21-Jul-21	-72	31-Aug-21	9-Sep-21	-9
8	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of COVID-19 IGM/IGG Rapid Test Kits and Naso Swabs	GOODS	80,000.00	20,152.84	59,847.16	10-May-21	21-Jul-21	-72	31-Aug-21	22-Jul-21	40
9	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0202/2021	Supply of Venetian Curtain Blinds	GOODS	244.01	111.99	132.02	8-Feb-21	21-Jul-21	-163	30-Dec-21	30-Sep-21	91
10	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0300/2021	Supply of One Desktop Computer and One Laptop Computer	GOODS	2,288.30	3,350.79	(1,062.49)	8-Feb-21	2-Aug-21	-175	30-Dec-21	12-Sep-21	109
11	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0201/2021	Supply of Filters for Biosafety cabinets	GOODS	2,129.04	3,146.12	(1,017.08)	8-Feb-21	12-Apr-21	-63	30-Dec-21	1-Nov-21	59
12	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents on Framework	GOODS	689,000.00	475,267.29	213,732.71	30-Apr-21	27-Sep-21	-150	30-Dec-21	1-Nov-21	59
13	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 1)	GOODS	3,539.88	782.66	2,757.22	10-May-21	2-Aug-21	-84	31-Aug-21	1-Sep-21	-1
14	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 2)	GOODS	15,555.10	3,439.20	12,115.91	10-May-21	2-Aug-21	-84	31-Aug-21	7-Sep-21	-7
15	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 3)	GOODS	15,905.01	3,516.56	12,388.45	10-May-21	2-Aug-21	-84	31-Aug-21	9-Sep-21	-9
16	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0201/2021	Supply of Laboratory Equipment - Thermocycler	GOODS	14,000.00	7,785.64	6,214.36	28-May-21	12-May-21	16	31-Aug-21	20-May-21	103
17	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 5 for Noguchi Memorial Institute	GOODS	134,441.39	40,730.40	93,710.99	30-Sep-21	15-Nov-21	-46	31-Dec-21	31-Dec-21	0
18	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 6 for Noguchi Memorial Institute	GOODS	15,558.61	593.99	14,964.62	30-Sep-21	15-Nov-21	-46	31-Dec-21	31-Dec-21	0
19	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 2	GOODS	480,000.00	943,435.89	(463,435.89)	30-Sep-21	19-May-20	499	31-Dec-21	31-Dec-20	365

No.	ENTITY	Contract No./Package No.	Contract Description	TYPE OF PROCUREMENT	Estimated Cost (Planned) US\$	Actual Cost. US\$	Diff. (US\$)	Contract Signing Date (Planned)	Contract Signing Date (Actual)	Diff. (Days)	Contract Delivery Date (Planned)	Contract Delivery Date (Actual)	Diff. (Days)
1	1A	2	3		4	5	6	7	8	9	10	11	12
20	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2020	Supply of Laboratory Reagents 3	GOODS	360,000.00	323,113.78	36,886.22	30-Sep-21	19-May-20	499	31-Dec-21	31-Dec-20	365
21	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of Laboratory Chairs	GOODS	2,455.85	1,134.46	1,321.39	8-Feb-21	12-Apr-21	-63	30-Dec-21	24-Dec-21	6
22	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0105/2021	Supply of Mobile Precision 5750 Laptop	GOODS	5,582.66	8,291.88	(2,709.22)	8-Feb-21	14-Sep-21	-218	30-Dec-21	6-Sep-21	115
23	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Nextera DNA Flex and Nextseq 2000 Sequencing Systems & Accessories	GOODS	680,000.00	675,426.00	4,574.00	30-Apr-21	22-Jun-21	-53	31-Aug-21	5-Sep-21	-5
24	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of Nucleic Acid Kits with Samples Reagents	GOODS	20,000.00	7,241.20	12,758.80	30-Apr-21	2-Aug-21	-94	31-Aug-21	5-Sep-21	-5
25	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of Paints and Painting Works	GOODS	1,847.33	812.13	1,035.20	30-Sep-21	21-Jul-21	71	31-Dec-21	28-Dec-21	3
26	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of SDM-79 and HMI-9 Media Reagents	GOODS	20,000.00	36,345.06	(16,345.06)	10-May-21	23-Apr-21	17	31-Aug-21	5-Sep-21	-5
27	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0205/2021	Maintenance Service Contract for Flow Cytometer	TECHNICAL SERVICES	50,000.00	25,000.00	25,000.00	18-Mar-21	12-Jul-21	-116	30-Dec-21	24-Dec-21	6
28	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Store Room Shelves	GOODS	2,508.22	1,153.72	1,354.50	8-Feb-21	21-Jul-21	-163	30-Dec-21	24-Dec-21	6
29	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0311/2021	Supply of Security Uniforms and Others	GOODS	791.92	358.10	433.82	8-Feb-21	1-Sep-21	-205	30-Dec-21	5-Sep-21	116
30	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of UV Lamps	GOODS	408.63	539.50	(130.88)	28-Sep-21	2-Aug-21	57	31-Dec-21	25-Aug-21	128
31	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0302/2021	Supply of 1.5HP Water Pump	GOODS	89.06	117.91	(28.85)	28-Sep-21	21-Jul-21	69	31-Dec-21	24-Dec-21	7
			TOTAL		2,635,250.00	2,630,239.36	5,010.64			-209			2295
			AVERAGE							-7			74

No.	ENTITY	Contract No./Package No.	Contract Description	TYPE OF PROCUREMENT	Tender Invitation Date (Planned)	Tender Invitation Date (Actual)	Diff. (Days)	Tender Submission/ Closing Date (Planned)	Tender Submission/ Closing Date (Actual)	Diff. (Days)	Submission of Tender Evaluation Report (Planned)	Submission of Tender Evaluation Report (Actual)	Diff. (Days)	Approval by Final Authority (Planned)	Approval by Final Authority (Actual)	Diff. (Days)
1	1A	2	3		13	14		15	16	17	18	19	20	21	22	
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 1No. -200C Freezer 1	GOODS	08-Sep-21	02-Jul-21	68	15-Sep-21	09-Jul-21	68	24-Sep-21	27-Sep-21	-3	01-Oct-21	02-Oct-21	-1
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 2No. -200C Freezer 2	GOODS	08-Sep-21	16-Jul-21	54	15-Sep-21	26-Jul-21	51	24-Sep-21	27-Sep-21	-3	01-Oct-21	02-Oct-21	-1
3	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Amplifiers	GOODS	08-Sep-21	20-Jan-21	231	15-Sep-21	27-Jan-21	231	24-Sep-21	29-Sep-21	-5	08-Oct-21	04-Oct-21	4
4	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0310/2021	Supply of Audio Recorders	GOODS	08-Sep-21	01-Sep-21	7	15-Sep-21	08-Sep-21	7	24-Sep-21	30-Sep-21	-6	04-Oct-21	05-Oct-21	-1
5	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0208/2021	Supply of WACCBIP Branded Souvenirs	GOODS	06-Sep-21	21-Jul-21	47	13-Sep-21	26-Jul-21	49	22-Sep-21	25-Sep-21	-3	29-Sep-21	30-Sep-21	-1
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0312/2021	Supply of 5No. Car Tyres	GOODS	06-Sep-21	01-Sep-21	5	13-Sep-21	08-Sep-21	5	22-Sep-21	23-Sep-21	-1	27-Sep-21	26-Oct-21	-29
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0203/2021	Supply of COVID-19 Antigen Rapid Diagnostics Test Cards	GOODS	18-Apr-21	05-Jul-21	-78	25-Apr-21	12-Jul-21	-78	04-May-21	07-May-21	-3	10-May-21	12-May-21	-2
8	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of COVID-19 IGM/IGG Rapid Test Kits and Naso Swabs	GOODS	18-Apr-21	24-Jun-21	-67	25-Apr-21	08-Jul-21	-74	04-May-21	16-May-21	-12	20-May-21	21-May-21	-1
9	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0202/2021	Supply of Venetian Curtain Blinds	GOODS	17-Jan-21	29-Jun-21	-163	24-Jan-21	06-Jul-21	-163	02-Feb-21	05-Feb-21	-3	09-Feb-21	10-Feb-21	-1
10	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0300/2021	Supply of One Desktop Computer and One Laptop Computer	GOODS	17-Jan-21	23-Jul-21	-187	24-Jan-21	30-Jul-21	-187	02-Feb-21	15-Feb-21	-13	19-Feb-21	20-Feb-21	-1
11	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0201/2021	Supply of Filters for Biosafety cabinets	GOODS	17-Jan-21	06-Jan-21	11	24-Jan-21	13-Jan-21	11	02-Feb-21	23-Feb-21	-21	26-Feb-21	28-Feb-21	-2
12	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents on Framework	GOODS	08-Apr-21	12-Jul-21	-95	22-Apr-21	16-Aug-21	-116	01-May-21	04-May-21	-3	08-May-21	09-May-21	-1
13	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 1)	GOODS	18-Apr-21	28-Jun-21	-71	25-Apr-21	05-Jul-21	-71	04-May-21	07-May-21	-3	11-May-21	12-May-21	-1
14	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 2)	GOODS	18-Apr-21	28-Jun-21	-71	25-Apr-21	05-Jul-21	-71	04-May-21	26-May-21	-22	30-May-21	31-May-21	-1
15	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 3)	GOODS	18-Apr-21	28-Jun-21	-71	25-Apr-21	05-Jul-21	-71	04-May-21	18-May-21	-14	22-May-21	23-May-21	-1
16	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0201/2021	Supply of Laboratory Equipment - Thermocycler	GOODS	06-May-21	09-Mar-21	58	13-May-21	19-Apr-21	24	22-May-21	25-May-21	-3	29-May-21	30-May-21	-1
17	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 5 for Noguchi Memorial Institute	GOODS	08-Sep-21	20-Oct-21	-42	15-Sep-21	15-Nov-21	-61	24-Sep-21	15-Oct-21	-21	19-Oct-21	20-Oct-21	-1
18	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 6 for Noguchi Memorial Institute	GOODS	08-Sep-21	20-Oct-21	-42	15-Sep-21	15-Nov-21	-61	24-Sep-21	27-Oct-21	-33	04-Nov-21	01-Nov-21	3
19	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 2	GOODS	08-Sep-21	16-Mar-20	541	15-Sep-21	19-May-20	484	24-Sep-21	27-Sep-21	-3	01-Oct-21	12-Oct-21	-11

No.	ENTITY	Contract No./Package No.	Contract Description	TYPE OF PROCUREMENT	Tender Invitation Date (Planned)	Tender Invitation Date (Actual)	Diff. (Days)	Tender Submission/ Closing Date (Planned)	Tender Submission/ Closing Date (Actual)	Diff. (Days)	Submission of Tender Evaluation Report (Planned)	Submission of Tender Evaluation Report (Actual)	Diff. (Days)	Approval by Final Authority (Planned)	Approval by Final Authority (Actual)	Diff. (Days)
1	1A	2	3		13	14		15	16	17	18	19	20	21	22	
20	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2020	Supply of Laboratory Reagents 3	GOODS	08-Sep-21	16-Mar-20	541	19-Sep-21	19-May-20	488	28-Sep-21	04-Oct-21	-6	08-Oct-21	09-Oct-21	-1
21	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of Laboratory Chairs	GOODS	17-Jan-21	24-Feb-21	-38	24-Jan-21	09-Mar-21	-44	02-Feb-21	11-Feb-21	-9	15-Feb-21	16-Feb-21	-1
22	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0105/2021	Supply of Mobile Precision 5750 Laptop	GOODS	17-Jan-21	15-Apr-21	-88	24-Jan-21	22-Apr-21	-88	02-Feb-21	05-Feb-21	-3	09-Feb-21	10-Feb-21	-1
23	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Nextera DNA Flex and Nextseq 2000 Sequencing Systems & Accessories	GOODS	08-Apr-21	20-Oct-21	-195	15-Apr-21	15-Nov-21	-214	24-Apr-21	22-Apr-21	2	26-Apr-21	27-Apr-21	-1
24	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of Nucleic Acid Kits with Samples Reagents	GOODS	08-Apr-21	12-Jul-21	-95	15-Apr-21	05-Jul-21	-81	24-Apr-21	21-Apr-21	3	29-Apr-21	26-Apr-21	3
25	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of Paints and Painting Works	GOODS	08-Sep-21	02-Feb-21	218	15-Sep-21	16-Feb-21	211	24-Sep-21	20-Sep-21	4	24-Sep-21	25-Sep-21	-1
26	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of SDM-79 and HMI-9 Media Reagents	GOODS	18-Apr-21	05-Mar-21	44	25-Apr-21	23-Mar-21	33	04-May-21	25-Apr-21	9	29-Apr-21	30-Apr-21	-1
27	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0205/2021	Maintenance Service Contract for Flow Cytometer	TECHNICAL SERVICES	24-Feb-21	04-Mar-21	-8	03-Mar-21	23-Apr-21	-51	12-Mar-21	09-Mar-21	3	13-Mar-21	14-Mar-21	-1
28	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Store Room Shelves	GOODS	17-Jan-21	09-Jun-21	-143	24-Jan-21	16-Jun-21	-143	02-Feb-21	25-Jan-21	8	29-Jan-21	30-Jan-21	-1
29	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0311/2021	Supply of Security Uniforms and Others	GOODS	17-Jan-21	23-Aug-21	-218	24-Jan-21	30-Aug-21	-218	02-Feb-21	25-Jan-21	8	06-Feb-21	30-Jan-21	7
30	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of UV Lamps	GOODS	06-Sep-21	02-Jul-21	66	13-Sep-21	09-Jul-21	66	22-Sep-21	15-Sep-21	7	19-Sep-21	20-Sep-21	-1
31	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0302/2021	Supply of 1.5HP Water Pump	GOODS	06-Sep-21	29-Jun-21	69	13-Sep-21	06-Jul-21	69	22-Sep-21	30-Sep-21	-8	04-Oct-21	05-Oct-21	-1
			TOTAL				288			5			-157			-50
			AVERAGE				9			0.16			-5			-2

Table 26 Payment of Invoices 1

ID	ENTITY	CONTRACT NO	PROJECT NAME	TYPE OF PROCUREMENT	INVOICE #	AMOUNT (GHS)	DATE OF INVOICE	EXPECTED DATE OF PAYMENT	ACTUAL DATE OF PAYMENT	DIFFERENCE (DAYS)	REMARKS
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 1No. -200C Freezer 1	GOODS	No. 1	13,384.80	10 September 2021	10 October 2021	28 September 2021	12	
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 2No. -200C Freezer 2	GOODS	No. 1	26,769.60	10 September 2021	10 October 2021	14 October 2021	-4	
3	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Amplifiers	GOODS	No. 1						
4	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0310/2021	Supply of Audio Recorders	GOODS	No. 1	7,299.97	11 August 2021	10 September 2021	2 September 2021	8	
5	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0208/2021	Supply of WACCBIP Branded Souvenirs	GOODS	No. 1	11,856.00	12 May 2021	11 June 2021	17 June 2021	-6	
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0312/2021	Supply of 5No. Car Tyres	GOODS	No. 1	7,250.00	23 June 2020	23 July 2020	14 August 2020	-22	
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0203/2021	Supply of COVID-19 Antigen Rapid Diagnostics Test Cards	GOODS	No. 1	210,000.00	6 July 2021	5 August 2021	7 August 2021	-2	
8	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of COVID-19 IGM/IGG Rapid Test Kits and Naso Swabs	GOODS		674,888.90	6 May 2021	5 June 2021	28 June 2021	-23	
9	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0202/2021	Supply of Venetian Curtain Blinds	GOODS	No. 1	645.84	30 September 2021	30 October 2021	2 November 2021	-3	
10	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0300/2021	Supply of One Desktop Computer and One Laptop Computer	GOODS	No. 1	19,448.00	12 September 2021	12 October 2021	14 October 2021	-2	
11	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0201/2021	Supply of Filters for Biosafety cabinets	GOODS							
12	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents on Framework	GOODS							
13	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 1)	GOODS	No. 1	2,204.80	1 September 2021	1 October 2021	28 September 2021	3	
14	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 2)	GOODS	No. 1	19,833.84	7 September 2021	7 October 2021	14 October 2021	-7	
15	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 3)	GOODS	No. 1	20,656.80	11 September 2021	11 October 2021	28 September 2021	13	
16	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0201/2021	Supply of Laboratory Equipment - Thermocycler	GOODS	No. 1	44,645.19	20 May 2021	19 June 2021	29 June 2021	-10	
17	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 5 for Noguchi Memorial Institute	GOODS		286,354.88					
18	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 6 for Noguchi Memorial Institute	GOODS							
19	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 2	GOODS	No. 1 - No. 10	4,009,023.54	Various (See Below)	Various (See Below)	Various (See Below)	Various (See Below)	

ID	ENTITY	CONTRACT NO	PROJECT NAME	TYPE OF PROCUREMENT	INVOICE #	AMOUNT (GHS)	DATE OF INVOICE	EXPECTED DATE OF PAYMENT	ACTUAL DATE OF PAYMENT	DIFFERENCE (DAYS)	REMARKS
20	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2020	Supply of Laboratory Reagents 3	GOODS		287,043.39	27 August 2021	26 September 2021	14 October 2021	-18	
21	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of Laboratory Chairs	GOODS	No. 1	6,500.00					
22	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0105/2021	Supply of Mobile Precision 5750 Laptop	GOODS	No. 1	48,592.90	23 June 2021	23 July 2021	16 August 2021	-24	
23	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Nextera DNA Flex and Nextseq 2000 Sequencing Systems & Accessories	GOODS		588,731.34	22 February 2021	24 March 2021	25 March 2021	-1	
24	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of Nucleic Acid Kits with Samples Reagents	GOODS	No. 1	41,760.00	25 June 2021	25 July 2021	22 August 2021	-28	
25	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of Paints and Painting Works	GOODS	No. 1	4,680.00	16 August 2021	15 September 2021	18 September 2021	-3	
26	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of SDM-79 and HMI-9 Media Reagents	GOODS							
27	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0205/2021	Maintenance Service Contract for Flow Cytometer	TECHNICAL SERVICES		73,833.75	3 November 2021	3 December 2021	15 November 2021	18	
28	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Store Room Shelves	GOODS	No. 1	6,638.63	16 June 2021	16 July 2021	2 July 2021	14	
29	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0311/2021	Supply of Security Uniforms and Others	GOODS	No. 1	2,096.00	27 September 2021	27 October 2021	30 October 2021	-3	
30	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of UV Lamps	GOODS	No. 1	3,120.00	25 August 2021	24 September 2021	30 September 2021	-6	
31	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0302/2021	Supply of 1.5HP Water Pump	GOODS							

Table 27 Payment of Invoices 2

Procurement Contract	Invoice No. 1	Invoice No. 2	Invoice No. 3	Invoice No. 4	Invoice No. 5	Invoice No. 6	Invoice No. 7	Invoice No. 8	Invoice No. 9	Invoice No. 10	Total Invoices
Supply of Laboratory Reagents on Framework	47,783.54	39,963.82	25,036.79	40,046.62	934,657.44	1,879,039.88	381,651.58	290,423.47	271,228.58	99,191.82	4,009,023.54
Date of Invoice	2 July 2021	10 February 2021	24 February 2021	2 June 2021	10 February 2021	7 July 2021	23 August 2021	17 September 2021	8 October 2021	29 October 2021	
Expected Date of Payment	1 August 2021	12 March 2021	26 March 2021	2 July 2021	12 March 2021	6 August 2021	22 September 2021	17 October 2021	7 November 2021	28 November 2021	
Actual Date of Payment	8 July 2021	7 March 2021	1 March 2021	26 June 2021	9 March 2021	18 August 2021	14 October 2021	3 November 2021	15 November 2021	2 December 2021	
Difference (Days)	24.00	5.00	25.00	6.00	3.00	-12.00	-22.00	-17.00	-8.00	-4.00	
Supply of laboratory Reagents (Lot 1)											-
Date of Invoice											
Expected Date of Payment											
Actual Date of Payment											
Difference (Days)											
Supply of laboratory Reagents (Lot 2)											-
Date of Invoice											
Expected Date of Payment											
Actual Date of Payment											
Difference (Days)											

4 MEASUREMENT OF PROCUREMENT TRANSPARENCY

4.1 Overall transparency Score

Public Procurement should, to the greatest extent practicable, be transparent in its practices, processes, policies, and relationships with all stakeholders, while ensuring protection of confidential information. To measure transparency of the various procurement contracts reviewed and audited, twelve (12) criteria were used to collect data.

The evaluation score for the measurement of transparency was determined using the level of compliance of the WACCBIP Centre to the 12 set criteria.

The overall transparency score of the WACCBIP is 77.0% as per table 29 below for the procurement contracts that were reviewed and audited for the period. This signifies "substantial Compliance" to the transparency procurements of the WACCBIP for the ACE Project.

4.2 Evaluation Criteria and Results Interpretation

The transparency of all procurement contracts was measured on the scale of "Non-Compliance", "Partial Compliance", "substantial Compliance", "Full Compliance" and "Not Applicable" with respect to the following 12 criteria. The score sheet for the evaluation of each procurement contract is in table 28 below.

Table 28 Transparency Score Sheet

ID	TRANSPARENCY CRITERIA	KEY	EVALUATION SCORE				
			NA	NC	PC	SC	FC
	<i>mark</i>			0	1	2	3
1	Publication of Procurement Plan to PPA Website in Compliance with Section 47 of Act 663 as amended	PPW					
2	Publication of Procurement Notice in Compliance with Section 47 of Act 663 as amended	PPN					
3	Pre-Bid Meeting and Minutes of Pre-Bid Meeting circulated to all Bidders (If applicable) [Section 51(5) and 51(6)]	PBM					
4	Tender Submission Box availability & Issuance of Tender Receipt [53(8)]	TSB					
5	Public Opening of Tenders with Bidders Representatives Present (if applicable) [section 56]	POT					
6	Declaration of Conflict of Interest by Evaluation Panel Members	COI					
7	Notification to Unsuccessful Bidders - Section 65(9)	NUB					
8	Publication of Award-section 31	POA					
9	Designated Files for Procurement Contract	FPC					
10	Accurate and Adequate Record Keeping of Files – section 28	AAR					
11	Minutes of Project Meetings Recorded and Circulated (if applicable)- – section 28	MOM					
12	Complaints and Administrative Review Awareness	CAR					
	Average Score						
	% Score of Average [average score/max score]						

4.3 Publication of Procurement Plan to PPA Website

In compliance with Section 21 of Act 663 as amended and section 2.60 of the Banks guidelines for procurement of Goods, Works and Non-Consulting, procurement entities are required to publish invitation to tenders on the website of the Public Procurement Authority. This is to allow adequate access to the specific procurement notice by all tenderers. This is largely used to measure the level of compliance of procurement entities to transparency in procurement contracts.

Table 29 below reveals the 'substantial compliance' of the Centre to the publication of its Procurement Plan (Integrated with the Procurement Plan of the University) to the website of the Public Procurement Authority. The overall score for publication of procurement plan to the PPA Website is 100%.

4.4 Publication of Procurement Notice

Procurement entities are required per section 47 to publish invitations to tender or prequalification by causing an invitation to be published in the Public Procurement Bulletin, on the website of the PPA. This publication when applicable, shall be published in at least one (1) newspaper of national circulation. The invitation may also be published in a relevant trade, technical publication, or professional journal of wider international circulation. Not all procurement notices require the publication in one newspaper of wider circulation per section 47(1).

The overall score for this criterion is 100% (see table 29). The Centre scored 'substantial compliance' with respect to publication of procurement notices. This can be largely attributed to the publication of procurement notices of RFQ, NCT and ICT procurements in newspapers of wider circulation and the On-line UNDB Gateway Nat Press.

4.5 Pre-Bid Meeting and Minutes of Pre-Bid Meeting

Procurement entities may convene a meeting of consultants, suppliers and contractors to clarify and modify tender documents when necessary and applicable. Minutes of this meeting shall be circulated to all prospective bidders. Section 51(5) and 51(6) compliance level was measured for all the procurement contracts.

For the period under review, the Centre did not convene any pre-Bid Meeting for any of the procurement contracts executed.

4.6 Availability Tender Submission Box & Issuance of Tender Receipt

In accordance with section 53 and 53(8), the Centre is required to provide a tender box and issue a tender receipt to tenderers showing the date and time when its tender was received.

During the period under consideration, the Centre measured 83% for 'substantial compliance' to the provision of tender box and the issuance of receipt to bidders. The score of the Centre is attributable to the non-issuance of tender receipts for tender indicating the date and time tenders were received. See table 29 below.

4.7 Public Opening of Tenders

The public opening of tenders was measured with respect to section 56 of act 663 as amended. The MOE and GES scored 100% on the public opening of tenders. The significant performance of the Centre on this criterion is largely attributed to the availability of bidder's representatives for the public opening of bids and the recording of

bids received, and the record of minutes for bids opening. See table 29 below for details of score for public opening of tenders.

4.8 Declaration of Conflict of Interest

Good practice requires members of evaluation panels to declare conflict of interest and sign 'Conflict of Interest Declaration Forms'. Section 20E of act 663 as amended, requires the empanelling of competent evaluation panel members to do tender evaluations. For the period under review, no conflict of interest declaration forms were seen for all the procurement contracts audited. However, competent evaluation panel members were empanelled by Heads of Entities for the evaluation of bids received.

The Entities recorded 33% for declaration of conflict of interest by evaluation panel members during evaluations. This is as a result of the Centre empanelling competent people for evaluation, but there was no conflict of interest declaration forms signed by evaluation panel members.

4.9 Notification to Unsuccessful Bidders

Per Section 65(9), procurement entities are required to give notice of the procurement contract in writing to unsuccessful suppliers and contractors. The entities scored 33% with respect to this criterion. This was largely attributable to the non-availability of records to confirm the notification of procurement contracts to unsuccessful bidders. See table 29 below.

4.10 Publication of Award

Procurement entities are required per section 31 to promptly publish notice of procurement contract awards on the website of the Authority. For the period under review, the UoG published some these awards on the website of the Public Procurement Authority.

This was reviewed as Partial Compliance of the Centre to this criterion with a score of 33% for all the procurement contracts audited.

4.11 Designated Files for Procurement Contract/Accurate and Adequate Record Keeping of Files / Minutes of Project Meetings Recorded and Circulated (if applicable)

In accordance with section 28 of act 663, record of procurement proceedings shall be maintained adequately with designated files for all procurement contracts. Minutes of meetings and other project record proceedings shall be maintained and made available when necessary.

The Centre recorded an overall score of 100%, 67% and 100% for Designated Files for Procurement Contract, Accurate and Adequate Record Keeping of Files and Minutes of Project Meetings Recorded and Circulated respectively. These scores are largely

influenced by the keeping of contract files per required documentation. The filing was moderately done and distributed across various departments. Procurement contract documentations/ records and filing were considered moderately adequate.

4.12 Complaints and Administrative Review Awareness

The awareness of Centre in complaints and administrative review procedure was reviewed. In accordance with section 78, 79, 80 and 81 of act 663 as amended, the Centre was scored an overall score of 100%. The staff involved in the Centre activities of procurement have requisite understanding and experience in complaints and administrative review procedures. Dispute resolution mechanisms are indicated in tender and contract documentations.

Table 29 Transparency Measurement

ID	ENTITY	CONTRACT NO	PROJECT NAME	PROCURE . TYPE	PROCUR METHOD USED	CONTRACT SUM @ AWARD (GHS)	TRANSPARENCY CRITERIA*													
							PPW	PPN	PBM	TSB	POT	COI	NUB	POA	FPC	AAR	MOM	CAR	AV.	% SCORE
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 1No. -200C Freezer 1	GOODS	RFQ	13,384.80	3	3		2.5	3	1	1	1	3	2	3	3	2.32	77.3%
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of 2No. -200C Freezer 2	GOODS	RFQ	26,769.60	3	3		2.5	3	1	1	1	3	2	3	3	2.32	77.3%
3	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Amplifiers	GOODS	RFQ	3,600.00	3	3		2.5	3	1	1	1	3	2	3	3	2.32	77.3%
4	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0310/2021	Supply of Audio Recorders	GOODS	RFQ	7,299.97	3	3		2.5	3	1	1	1	3	2	3	3	2.32	77.3%
5	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0208/2021	Supply of WACCBIP Branded Souvenirs	GOODS	RFQ	11,856.00	3	3		2.5	3	1	1	1	3	2	3	3	2.32	77.3%
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0312/2021	Supply of 5No. Car Tyres	GOODS	RFQ	7,250.00	3	3		2.5	3	1	1	1	3	2	3	3	2.32	77.3%
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0203/2021	Supply of COVID-19 Antigen Rapid Diagnostics Test Cards	GOODS	SS	210,000.00	3					1		1	3	2	3	3	2.29	76.2%
8	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of COVID-19 IGM/IGG Rapid Test Kits and Naso Swabs	GOODS	SS	671,155.67	3					1		1	3	2	3	3	2.29	76.2%
9	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0202/2021	Supply of Venetian Curtain Blinds	GOODS	RFQ	645.84	3	3		2.5	3	1	1	1	3	2	3	3	2.32	77.3%
10	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0300/2021	Supply of One Desktop Computer and One Laptop Computer	GOODS	RFQ	19,488.00	3	3		2.5	3	1	1	1	3	2	3	3	2.32	77.3%
11	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0201/2021	Supply of Filters for Biosafety cabinets	GOODS	RFQ	18,131.70	3	3		2.5	3	1	1	1	3	2	3	3	2.32	77.3%
12	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents on Framework	GOODS	SS	2,768,907.23	3					1		1	3		3	3	2.33	77.8%
13	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 1)	GOODS	RFQ	4,513.60	3	3		2.5	3	1	1	1	3	2	3	3	2.32	77.3%
14	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 2)	GOODS	RFQ	19,833.84	3	3		2.5	3	1	1	1	3	2	3	3	2.32	77.3%
15	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of laboratory Reagents (Lot 3)	GOODS	RFQ	20,280.00	3	3		2.5	3	1	1	1	3	2	3	3	2.32	77.3%

ID	ENTITY	CONTRACT NO	PROJECT NAME	PROCURE . TYPE	PROCUR METHOD USED	CONTRACT SUM @ AWARD (GHS)	TRANSPARENCY CRITERIA*														
							PPW	PPN	PBM	TSB	POT	COI	NUB	POA	FPC	AAR	MOM	CAR	AV.	% SCORE	
16	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0201/2021	Supply of Laboratory Equipment - Thermocycler	GOODS	RFQ	44,645.19	3	3			2.5	3	1	1	1	3	2	3	3	2.32	77.3%
17	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 5 for Noguchi Memorial Institute	GOODS	SS	240,582.26	3						1		1	3	2	3	3	2.29	76.2%
18	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 6 for Noguchi Memorial Institute	GOODS	SS	27,842.05	3						1		1	3	2	3	3	2.29	76.2%
19	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Laboratory Reagents 2	GOODS	SS	5,409,095.33	3						1		1	3	2	3	3	2.29	76.2%
20	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2020	Supply of Laboratory Reagents 3	GOODS	SS	1,852,540.55	3						1		1	3	2	3	3	2.29	76.2%
21	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0206/2021	Supply of Laboratory Chairs	GOODS	RFQ	6,500.00	3	3			2.5	3	1	1	1	3	2	3	3	2.32	77.3%
22	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0105/2021	Supply of Mobile Precision 5750 Laptop	GOODS	RFQ	47,543.98	3	3			2.5	3	1	1	1	3	2	3	3	2.32	77.3%
23	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0202/2021	Supply of Nextera DNA Flex and Nextseq 2000 Sequencing Systems & Accessories	GOODS	SS	3,989,538.75	3						1		1	3	2	3	3	2.29	76.2%
24	WACCBIP	UG/GD/PQ/ACEII-WACCBIP/0203/2021	Supply of Nucleic Acid Kits with Samples Reagents	GOODS	RFQ	41,760.00	3	3			2.5	3	1	1	1	3	2	3	3	2.32	77.3%
25	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of Paints and Painting Works	GOODS	RFQ	4,680.00	3	3			2.5	3	1	1	1	3	2	3	3	2.32	77.3%
26	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of SDM-79 and HMI-9 Media Reagents	GOODS	SS	208,264.44	3						1		1	3	2	3	3	2.29	76.2%
27	WACCBIP	UG/GD/ACEII-WACCBIP/SS/0205/2021	Maintenance Service Contract for Flow Cytometer	TECHNICAL SERVICES	SS	143,255.00	3						1		1	3	2	3	3	2.29	76.2%
28	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0205/2021	Supply of Store Room Shelves	GOODS	RFQ	6,638.63	3	3			2.5	3	1	1	1	3	2	3	3	2.32	77.3%
29	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0311/2021	Supply of Security Uniforms and Others	GOODS	RFQ	2,096.00	3	3			2.5	3	1	1	1	3	2	3	3	2.32	77.3%
30	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0204/2021	Supply of UV Lamps	GOODS	RFQ	3,120.00	3	3			2.5	3	1	1	1	3	2	3	3	2.32	77.3%

ID	ENTITY	CONTRACT NO	PROJECT NAME	PROCURE . TYPE	PROCUR METHOD USED	CONTRACT SUM @ AWARD (GHS)	TRANSPARENCY CRITERIA*													
							PPW	PPN	PBM	TSB	POT	COI	NUB	POA	FPC	AAR	MOM	CAR	AV.	% SCORE
31	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0302/2021	Supply of 1.5HP Water Pump	GOODS	RFQ	680.00	3	3		2.5	3	1	1	1	3	2	3	3	2.32	77.3%
TOTAL SUM & AVERAGE FOR CRITERIA						15,831,898.44	3	3		2.5	3	1	1	1	3	2	3	3	2.31	77.0%
% SCORE of AVERAGE					Max Score=3		100%	100%	0%	83%	100%	33%	33%	33%	100%	67%	100%	100%		

5 INDEPENDENT REVIEW OF THE BANK'S PROCUREMENT SUPERVISION

The Bank reviews procurement activities implemented by WACCBIP Centre to ensure compliance with the legal agreement and agreed procedures, and to improve procurement practices. If the Borrower or other parties involved in the procurement do not comply with the applicable procurement requirements, the Bank may, in addition to the contractual remedies set out in the relevant legal agreement, take other appropriate actions consistent with the terms and conditions of the legal agreement and the Bank's implementation support and monitoring role.

For the ACE Project, the bank utilised these common oversight instruments in procurement supervision for the period under review.

1. Prior Review
2. Post Procurement Reviews (PPR)
3. Independent Procurement Review (IPR)
4. Independent Fiduciary Review (IFR)

5.1 Prior Review of Contracts

'Prior Review is an ex-ante exercise conducted by the Bank to determine whether the Borrower's procurement process complies with the legal agreement and the Procurement Regulations for Borrowers'. For the ACE Project, a total of 40% of contracts audited were subject to Post Review by the Bank for. See table 30 below.

5.1.1 Review of the Procurement Plan/ToR/RFP/Tech Eval Report/Minutes/Draft Contract

The procurement plan was prepared by the Centre. The Bank reviewed and approved prior to implementation. The bank spent an average of 4 days to review the procurement plans, Terms of References (ToR), Consultants Short-list, Request for Proposal (RFP) documents, Technical evaluation reports, Combined evaluation report, Minutes of Negotiations, Draft Negotiated Contract and give their no objection. Refer to table below for details.

5.2 Post Procurement Reviews (PPR)

1. The Bank did not conduct any PPRs for the period under review (January 2021- December 2021)
2. There were however, PPRs done for the years 2017, 2018, 2019, 2020. Copies of these reports were made available to the Procurement Audit Consultant for Review. The previous year's procurement audit reports were published at the website of the Centre.

5.3 Independent Fiduciary Review (IFR)

1. For the period under review, the Centre has conducted 1 IFRs per the records available.

Table 30 Prior Review by Bank

No.	Description of Activity	Date of Submission	Date of Review by WB	Duration (Days)	Category (Post Review/Prior Review)	Average Duration (Days)
1	Review of the Procurement Plan					
	Procurement Plan 2020	22-Oct-19	25-Oct-19	3	Prior Review	4
	Procurement Plan 2021	17-Oct-20	22-Oct-20	5	Prior Review	
2	Review of Terms of References (ToR),					
	Consultancy Service TOR 1				Prior Review	
	Consultancy Service TOR 2				Prior Review	
3	Review of Consultants Short-list					
4	Review of Request for Proposal (RFP) documents					
5	Review of Technical evaluation reports					
6	Review of Combined evaluation report					
	Combined Evaluation Report 1					
	Combined Evaluation Report 2					
7	Review of Minutes of Negotiations					
	Minutes of Negotiations 1					
	Minutes of Negotiations 2					
8	Review of Draft Negotiated Contract					
	Draft Negotiated Contract 1					
	Draft Negotiated Contract 2					

5.4 Post Review of Contracts, On a Sample Basis

1. For all the post review of contracts on a sample basis, the records available indicates the conduct of Post Reviews by the Internal Audit of the University of Ghana Audit
2. Records for the Financial Year 2021 was made available by the Centre.

Table 31 Post Review of Contracts on Sample basis

No.	Financial Year of Project	Total Number of Contracts Reviewed	Date of Review by WB	Date of Review by SAA/ SAI or Others (if applicable)
1	Financial Year [2021]			
2				
3				

6 OVERALL CONCLUSION AND RECOMMENDATION

6.1 Overall Conclusion

Overall, the results of the audit were measured against the objectives of the assignment as stated in the Terms of Reference (TOR).

6.1.1 Objective 1:

"To review the procurement, contracting, and implementation processes which have been followed for a sample of up to 30% of the total contracts, to confirm their consistency with the Credit Agreements".

1. Sampling of the contracts audited was done through Simple Random Sampling based on a Simplified (Cluster) sampling technique to arrive at 30% of the procurement contracts.
2. A total of ten (10) procurement contracts packages was planned and executed by the Centre for the period under Review (January, 2021 – December, 2021). No procurement contract was previously audited under a procurement audit assignment for the period under review.
3. A total of four (4) procurement contract packages (comprising 31 procurement lots) representing approximately 40.00% of the contract packages was reviewed and examined.
4. The ten (10) selected contract packages were found consistent with the Credit Agreements of the ACE Impact Project.

6.1.2 Objective 2a:

"To (i) Verify that the procurement and contracting procedures and processes have been followed for the contracts"

1. For all the thirty-one (31) procurement contracts audited, the Centre adopted the appropriate processes and procedures and procurement methods for solicitation of bids. This was found consistent with the Credit Agreement, the ACE Impact PIM, and Act 663 as amended and its regulations.
2. All the procurement contracts were referred to the appropriate tender committee or tender review committees for concurrent approval or otherwise as a result of contract modifications during implementation.
3. The Centre had referred all the thirty-one (31) procurement contracts under review to the appropriate final contract approving authority for approval prior to award of contract.

4. Competitive procurement methods (RFQ/PQ) were the dominant procurement methods used for the procurement of goods, and technical services. No Works and consulting services procurements were done by the Centre. Competitive procurement methods constituted 68% of the procurement methods adopted for the implementation of the ACE Impact Project for the period under review.
5. All non-competitive and or restrictive competitive methods of procurements, were approved by the PPB prior to the Centre commencing procurements.
6. Request For Quotation (RFQ) constituted 68% for Goods and Technical services procurement methods. Competitive procurement methods were therefore the dominant method of procurement used by the Centre in the solicitation of goods/works/technical services bids. National Competitive Tendering (NCT) and International Competitive Tendering (ICT) recorded zero (0) in the solicitation of bids.
7. Non-publication of 32.26% contract awards (10 out of 31) in accordance with section 2.60 of the Banks guidelines for procurement of Goods, Works and Non-Consulting Services (21 procurement contracts awarded were published at the website of the Centre).
8. Non-Issuance of Receipts to Tenderers after submission of tenders which is not accordance with section 53(8) of act 663 as amended (0 out of 31).
9. Adequate modification of special conditions of contract and tender data sheets in STDs was done for Services procurement contracts.
10. Non-Publication of Invitations to Tenders with the Public Procurement Authority which is not in accordance with section 47(1) of the public procurement act as amended for 96.78% of contracts (30 out of 31).
11. Non-Issuance of Receipts to Tenderers after submission of tenders which is not accordance with section 53(8) of act 663 as amended (0 out of 31).
12. Notification to Unsuccessful Bidders per Section 65(9) of Act 663 as amended was unavailable (0 out of 31).
13. For goods procurement contracts, there were some inadequate modifications of special conditions of contract and tender data sheets in STDs observed.

6.1.3 Objective 2b:

"To (iii) perform an independent review of the Bank's procurement supervision"

1. The 2021 Financial Year Procurement Plan was subject to the Bank's prior review and approval with no objection granted prior to commencement of the procurement process.

2. 40% of contracts subject to Post Review falls within the sample size of the procurement audit.
3. The Bank's procurement supervision has been assessed as "GOOD". See section 2.12 of this report.
4. The Bank spent an average of 4 days to review Procurement Plans and give their no objection.
5. An average of 4 days was used by the Bank to review TORs, RFP documents, RFP Evaluation Reports prior to giving their no objection.
6. For all the post review of contracts on a sample basis, the records available indicates the conduct of Post Procurement Reviews and Financial Audits by the Internal Audit Unit of the University of Ghana and the Ghana Audit Service (Supreme Audit Institution-SAI of Ghana).
7. Records of PPRs for the financial years 2017, 2018, 2019, 2020 were made available by the Centre.

6.1.4 Objective 2c:

"To (iii) verify technical compliance, physical completion, and price competitiveness of each contract"

Guided by the principle that "open competition is the basis for efficient public procurement" the following conclusions were made.

1. The overall Performance Assessment and Score of the Centre and Implementing Agency was assessed as "GOOD" with a mark of 88.64% on the procurement contracts audited in terms of procurement planning, tendering and solicitation, contract administration and quality.
2. Request for Quotation (RFQ) was the dominant method of procurement used by the borrower within the sample selected for procurement audit (21no Lots – 68%).
3. Single Sourcing (SS) was the second dominant method of procurement (10no. Lots – 32%).
4. Quality Cost Base Selection (QCBS), Consultants Qualification (CQS), Direct Invitation (DI) and Individual Consultants (IC) selection methods were not used for the procurement of Consulting Services Procurements.
5. The procedures and processes engaged were found consistent with section 43 and 40 of Act 663 as amended for RFQ and SS respectively.
6. The percentage deviation of the lowest evaluated bidders' price from the client's budget recorded an overall average of minus 55.8% for twenty-one (21) procurement contracts reviewed. For the twenty-one (21) procurement contracts above, inspections of the supplies revealed that, the suppliers and contractors met

the expectations of the Centre with respect to the goods supplied and works executed.

7. The percentage deviation of lowest evaluated bidders' price from the Centre's budget also recorded an overall average of plus 58.0% for nine (9) contracts. The standard deviation of prices of the competing bids is smaller and narrow compared to the percentage deviation of the prices from the Centre's budget. This confirms the inadequate preparation of budgetary estimate for the procurement contracts.
8. The period under review recorded an unusually large variance between the price of competing bids for five (5) procurement contracts (ID 2, 11, 16, 21, 24). This could suggest a lack of understanding and appreciation of the scope of works to be executed in the specific lots with this challenge
9. The average price of competing bids was found to be good except five (5) procurement contracts where an unusually large variance between the price of competing bids was recorded.
10. For ten (10) procurement Contracts the Entity exceeded their budgetary allocation for the procurements by USD 505,571.52 (ID 5, 6, 7, 10, 11, 19, 22, 26, 30, 31).
11. For all procurement Contracts the Entity made a budgetary surplus of USD 5,010.64.
12. Non-publication of 68% contract awards (21 out of 31) in accordance with section 2.60 of the Banks guidelines for procurement of Goods, Works and Non-Consulting Services and per section 31 of Act 663 as amended (10 procurement contracts awarded were published at the website of the WB).
10. The overall score on quality of contracts delivered/ongoing was assessed as "GOOD" at a mark of 89.56%.
11. The overall score and assessment of procurement risks and red flags was rated as 34.50%. This represented 'low risk' based on the risk scale provided. Pre-Bid Phase and Quality of Procurement recorded the best score in risk performance (33.33% and 33.33% respectively) with Evaluation and Award Phase recording the high risk performance (35.90%).
12. The overall transparency score of the Centre was assessed as 77.0% for the procurement contracts that were reviewed and audited for the period. This signifies "substantial Compliance" to the transparency criteria.
13. There has not been any incident of conflict of interest recorded or seen during the procurement audit.
14. A total net average duration of 7 days (0.23 months) was lost in overall procurement contract formation and signing activities.
15. A total net average duration of 74 days (2.47 months) was gain in the expected delivery of contracts.
16. A total net average duration of 9 days was gain in the plan issuance of Specific Procurement Notices (Invitation to Tenders).

17. A net average duration of 5 days was lost in the preparation and submission of Tender Evaluation Reports with 2 average days lost with respect to the Final Approval of Evaluation Reports and issuance of Acceptance Letters (Notification of Awards).
18. A total net average duration of 1 days was gain on the submission and closure of tenders.
19. A total net average duration of 2 days was lost in overall Approval of evaluation reports by final Approving Authorities.
20. Contract files contained required documentation. The filing was moderately done with various documents located across different units of the Centre. Procurement contract documentations/ records and filing were adequate.
21. Based on visits to stores to assess and undertake physical inspections of the goods supplied vis-à-vis the available reports, the consultants are of the considered opinion that the goods supplied met the required quality levels (by relative quantitative assessment of quality by the audit team, quality of works scored 89.56%).
22. All procurement contracts were referred to the appropriate tender review committee for concurrent approval or otherwise as a result of contract modifications during implementation in accordance with section 87 of act 663 as amended.

6.1.5 Objective 2d:

"To (iv) Assess the overall procurement capability of the Borrower to determine its efficiency and effectiveness of its internal controls"

1. Performance of the WACCBIP Centre on quality of procurement and contracting is rated as 89.56%. This is considered "SATISFACTORY" and "GOOD" based on the evaluation scale of procurement performance assessment.
2. The procurement structures of the WACCBIP is in consonance with Act 663 as amended, with the following structures present during the period of the audit:
 - a. Logistics and Procurement Directorate
 - b. Director of Logistics
 - c. Procurement Entity
 - d. Internal Audit Unit
 - e. Head of Procurement Entity
 - f. Entity Tender Committee
 - g. Chairman of Entity Tender Committee

3. The procurement units of the Centre are well established with professionals with the requisite qualifications. The professionals are professional members of the Chartered Institute of Procurement and Supply (CIPS).
4. Considering the total net duration of gain days (average of 12 days) in the overall formation and delivery of contracts with respect to the ACE, the Centre have an efficient procurement system. A total net average duration of 5 days was lost on Evaluation of tenders and submission of tender evaluation reports to the head of entity. A total net average duration of 2 days was lost in overall Approval of evaluation reports by final Approving Authorities.
5. The gain durations for the delivery of contract (average 74 days gain) for the procurement contracts reviewed, could be attributed to the early payments to suppliers/contractors/consultants by the WACCBIP Centre. All procurement contracts reviewed revealed an average of 14 days payment for 28 contracts as compared to the 30 days duration per contract.
6. All procurement contracts were referred to the appropriate approving authority prior to award of contracts.
7. All modifications of contract recording more than 10% of original contract price were referred to the appropriate tender review committee for concurrent approval or otherwise in accordance with section 87 of act 663 as amended.
8. The internal audit unit of the University of Ghana play a fiduciary oversight responsibility on the ACE Impact Project. All payments are cleared with the Director of Internal Audit prior to payments.
9. The period of project implementation also witnessed the activities of Post Procurement Reviews (PPRs) and Financial Audits of the WACCBIP by the Supreme Audit Institute of Ghana (Ghana Audit Service) and the Internal Audit Unit of the University of Ghana.
10. The UoG - WACCBIP has the internal capacity to handle procurements considering the procurement structure, systems and personnel and their educational/professional qualifications at the Logistics Directorate and the PDMSD of the Borrower.
11. There are designated procurement specialist officers responsible for procurements of activities of the ACE with over 10 years' experience in Project Implementation.

6.1.6 Objective 2e:

"(v) To Outline any potential risks identified to inform future funding decisions"

1. The overall risk performance and rating of the Centre for the ACE Impact was determined quantitatively as 34.50%. This signifies "Low Risk (LR)"
2. Inadequate modification of some tender and contract data sections of standard bidding documents (SBD).

3. Non-filing and signing of conflict of interest declaration forms by evaluation panel members.
4. Non-Publication of Invitations to Tenders with the Public Procurement Authority which is not accordance with section 47(1) of the public procurement act as amended.
5. Non-Issuance of Receipts to Tenderers after submission of tenders which is not accordance with section 53(8).
6. Notification to Unsuccessful Bidders per Section 65(9) of act 663 as amended was unavailable.
7. Non-publication of 68% contract awards (21 out of 31) in accordance with section 2.60 of the Banks guidelines for procurement of Goods, Works and Non-Consulting Services and per section 31 of Act 663 as amended (10 procurement contracts awarded were published at the website of the Centre).
8. Unavailability of Project Completion Reports with lessons learnt
9. Non-Issuance of Final Acceptance Certificates/Certificates of Completion/Service Performance Certificates
10. Inadequate procurement contract close out for all procurement contracts (lack of Project Completion reports to document lessons learnt);

6.1.7 Objective 2f:

"In the light of any deficiencies, identify ways of improving the procurement and contracting process"

1. Need for Significant improvement of the filing and documentation system of the Procurement Unit of the Centre. Specific procurement contract files should be kept with 'all' files of the contract stored appropriately. Preferably 'hard cover' files should be used to enhance safe storage. Electronic Storage System should be considered in the medium to long term.
2. Initiation of steps to properly close out all procurement contracts including the preparation of project completion reports.
3. Continuous professional training and development of the skills and capacity of the procurement unit (proactive contract close out phase).
4. Request for Price/Rate Analysis from bidders with large variance between bids received and estimates of Centre. This will allow price reasonableness analysis prior to award of contract.
5. Review of solicitation documents prior to invitation to tenders.
6. Publication of all procurement contracts awarded.
7. Issuance of Notification to all unsuccessful bidders.

6.2 Recommendations

Following the review and examination of the procurement contracts, the following recommendations have been put forward for the improvement of the procurement processes within the Centre:

6.2.1 General Recommendations

1. Continuous Professional Training and Development of Procurement and Contracts management staffs.
2. Adaptation of the newly published PPA Standard Tender Documents (STDs) dated December 2019 (especially usage of Low Value and Minor Procurement Forms for low value and minor procurement contracts).
3. Proper and accurate keeping of procurement files and records. Electronic and digitalisation of these records should be considered in the medium to long term of the Centre.

6.2.2 Procurement Planning, Procurement Systems and Capacity Assessment

1. Specific capacity building and training of procurement officers on Estimation and Budgeting for the Entities.
2. Creation of an internal control system that allows procurement officers to participate fully in post contract stage of procurement contracts.
3. Publication of General Procurement Notice (GPN) by the Centre at the beginning of every Financial Year.
4. Usage of the Public Procurement Authority's (PPA) standard Template of Procurement Planning for preparation of Procurement Plans.

6.2.3 Tendering and Solicitation

1. Publication of contracts awarded by the Borrower with the PPA for all contracts within the audit period.
2. Publication of all Invitations to Tenders with the Public Procurement Authority.
3. Issuance of Receipts to Tenderers after submission of tenders in accordance with section 53(8) of Act 663 as amended.
4. Notification of contract awards to all unsuccessful bidders in accordance with section 65(9) of Act 663 as amended.
5. Drafting of clear and unambiguous technical specifications for procurement contracts.
6. Signing Conflict of Interest declaration forms by all Evaluation Panel members prior to start of bids evaluation.

6.2.4 Contract Administration and Quality

1. Continuous Improvement of procurement contract records/documentations and filing.
2. Seeking of concurrent approval for procurement contracts that had modifications during implementation in accordance with section 87 of Act 663 as amended.
3. Initiation of steps to properly close out procurement contracts (issuance of Final Acceptance Certificates, discharge of Performance Security after warranty period, writing of project completion reports etc).
4. Issuance of Final Acceptance Certificates/Certificates of Completion/Service Performance Certificates for all procurement contracts.

6.2.5 Price Competitiveness

1. Implementation of section 64(2) when winning bids record substantially high margins between client's budget and least evaluated bidder.
2. Request for rate analysis from suppliers and contractors who offer high prices or lower prices beyond or below entities budgets. This will allow proper analysis and consideration of section 64(2).
3. Increasing the value of performance security in situations where bid prices of tenderers record significant minus deviations from the entity's budget.

6.2.6 Country Issues

1. Specific capacity building and training for procurement officers of the Centre on Contract Administration and Management.
2. Amendments of Section 74(2) and 74(4) of act 663 as amended to allow the usage of 'appropriate approving authority' after combined evaluation report (Technical and Financial) is produced (which will be based on threshold) whilst 'appropriate entity tender committee' is used after completion of only 'Technical Evaluation Report'. At the time of technical evaluation report, there is no commercial values to consider and hence it will be inappropriate to refer the technical evaluation report to an approving authority based on the procurement plan estimated cost of the contract.

6.2.7 Bank's Issues

1. Measurement of Project Impact Assessment after 10 years end of the Project.
2. Continuous support to the UoG - WACCBIP to implement the challenges and gaps that will be identified after the completion of the ACE Impact Project.

7 POSSIBLE INDICATION OF NONCOMPLIANCE REQUIRING ACTION

7.1 Potential Actions on Non-Compliance

For the period under review, all the procurement contracts reviewed and audited did not reveal any possible indication of non-compliance by UoG-WACCBIP requiring any action from the Public Procurement Authority (PPA) or the World Bank.

7.2 Misprocurement

All the procurement contracts reviewed and audited during the period under review did not reveal any possible indication of misprocurement by UoG-WACCBIP requiring any action from the Public Procurement Authority (PPA) or the World Bank.

8 STATUS OF MITIGATION ACTIONS

This review includes an update on the progress of implementation of the risk mitigation and corrective actions from the previous procurement review and audit report for by UoG-WACCBIP.

8.1 Corrective Actions Implemented by the UoG-WACCBIP

The following corrective actions were implemented by UoG-WACCBIP for the period under review:

1. Regular and quarterly update of Procurement Plan per section 21(4) of the Public Procurement Act, 2003 as amended.
2. Improvement in the overall transparency score and rating for the Centre from 65.40% (in 2020) to 77.00% in current audit.

8.2 Corrective Actions Pending/Remaining Unfinished

The following corrective actions could not be implemented by WACCBIP following the last review and examination of procurement contracts:

1. Publication of notice of procurement awards.
2. Notification to Unsuccessful Bidders per Section 65(9) of act 663 as amended.
3. Closing out of procurement contracts with project completion reports.

9 APPENDICES

9.1 Appendix 1: Procurement Plan of WACCBIP

Please see attached files

9.2 Appendix 2: TOR of Assignment

Please see attached file

9.3 Appendix 3: Exit Conference Notes & Response of WACCBIP

S/NO	ISSUES IDENTIFIED	RECOMMENDATIONS	WACCBIP Responses/Remarks
1	Notification to unsuccessful bidders	<ol style="list-style-type: none"> 1. Notification of contract awards to unsuccessful bidders 2. Publication of award of contracts especially NCT Procurements 	<ol style="list-style-type: none"> 1. Entities are willing to notify all unsuccessful bidders 2. Publication of procurement contracts shall be done
2	Publication of contract awards with PPA (done on WB website)	<ol style="list-style-type: none"> 1. Publication of procurement contracts awarded with the PPA 	<ol style="list-style-type: none"> 1. Publication of procurement contracts shall be done
3	In-adequate modification of some tender and contract data sections of STD's	<ol style="list-style-type: none"> 1. Review of all solicitation documents before issuance 	<ol style="list-style-type: none"> 1. Procurement Unit/senior procurement officer shall always review all solicitation documents after preparation

9.4 Appendix 4: Procurement Audit Tools and Explanatory Notes

9.4.1 Guidelines for Use of Procurement Risks (Red Flags) Checklist

Note:

The auditor is required to use his or her professional judgment when completing the Checklist

The risk assessment of all procurement contracts is qualitative based on available documentations provided in procurement files.

When Checklists have been completed for all sampled procurements in a procurement audit, all Checklists shall be submitted to the Team Leader for report compilation.

It is important to note that a detected red flag is not in itself evidence of high risk. However, the higher the number of red flags detected, the higher the likelihood that the risk levels are high in the procurement contract.

Objective of the Checklist

The objective of this *Checklist* is to provide a tool for the Procurement Audit Team to collect information about possible risks in the procurements carried out by procuring entities.

When to use the Checklist?

The Checklist is applicable to procurement audits. For every procurement contract sampled for auditing, a procurement risk Checklist shall be completed by the auditor as part of his or her auditing of the various phases of the procurement.

How to use the Checklist?

The Checklist consists of statements ("Risks" or "red flags"), each of which must be thoroughly considered by the procurement auditor when auditing a procurement contract. For each statement, the auditor must assess whether the statement is of low risk, medium or high risk based on a true or false response, or whether the statement is not relevant to the procurement contract in question. Based on the assessment, the auditor must tick one of four (4) possible boxes: "Not applicable = 0", "Low risk = 1", "medium risk = 2", or "High risk = 3. The four (4) boxes are to be used as follows:

Not applicable = 0

Indicates that the risk is not relevant to the method of procurement used for the procurement contract in question. For example, (*The tender is not packaged with other tenders for similar goods*) only applies to procurement of goods, as the problem of splitting contracts is not relevant to services. When completing the Red Flags Checklist for a major works or services procurement, the auditor hence ticks "Not applicable" for this red flag. Similarly, (*Insufficient advertising*) does only apply to procurements using competitive methods for which advertisement is a requirement. When completing the Red Flags Checklist for a request for price quotation, the auditor hence ticks "Not applicable". In other words, the auditor is required to use his or her professional judgment when completing the Checklist

The “*Not applicable*” box shall also be used if insufficient documentation is available to assess whether a red flag exists or not.

High Risk = 3

Indicates that the auditor is able to verify the red flag based on the available documentation. For example, (*The same Evaluation Committee members are involved in many procurements*), the assessor must look into the appointment letters of Evaluation Committee members for the specific procurement and compare these with appointment letters in other procurements, in order to establish if there is an unnaturally high overlap between the two. If this is the case, the auditor will verify this red flag by ticking “3”.

Low Risk = 1

Indicates that the auditor is able to falsify the red flag based on the available documentation. For example, (*Major similarities between competing bids*), the auditor must compare the formats, content, prices of all submitted tenders in order to detect major similarities. If such similarities are not found, the auditor falsifies this red flag by ticking “1”.

Medium Risk = 2

Indicates that the auditor is not able to entirely falsify the red flag based on the available documentation.

Project	
Contract No.	
Supplier/Contractor	
Contract Sum	
Contract Period	
Date of Procurement Audit	

S/N	PROCUREMENT RISK (RED FLAG)	EVALUATION SCORE			
		NA	L	M	H
A	Pre-bid phase	0	1	2	3
1	The procurement is not in the procurement plan				
2	The objective of the procurement is unclear or vague				
3	Insufficient or inconsistent planning timeframe applied				
4	The tender is not packaged with other tenders for similar goods (i.e. splitting/Bulk Breaking)				
5	Significant deviations from standard bidding documents				
6	Technical specifications are weak or unclear				
7	Technical specifications are narrow or appear tailored				
8	Selected procurement method does not observe existing thresholds				
9	Insufficient advertising				
10	Inadequate time given for preparing bids				
11	Lack of mandatory approvals by appropriate authority				
12	Inaccurate minutes of pre-bid meetings				
13	Clarifications are not circulated to all bidders				
14	Incomplete records of the pre-bid phase				
	Average Performance Pre-bid phase Stage				
B	Evaluation and award phase	0	1	2	3
1	Evaluation Committee members do not have the technical expertise necessary				
2	The evaluation is being conducted by a small number of persons (less 3)				
3	The same Evaluation Committee members are involved in many procurements				
4	Qualified bidders are voluntarily dropping out of tender process				
5	Disqualification of bidders on minor technicalities				
6	Unreasonable delays in evaluating the bids and awarding the contract				
7	Evaluation criteria are amended after receipt of bids				
8	Narrow variance between the cost estimate and the bid amounts received				
9	Major similarities between competing bids (e.g. similar format, errors, prices)				
10	Unusually large variance between the price of competing bids				
11	The same shareholders are involved in several bids using different company names				
12	Failure to disqualify bids despite major errors				
13	Falsification of submitted documentation (e.g. authorisations, CVs, etc.)				

S/N	PROCUREMENT RISK (RED FLAG)	EVALUATION SCORE			
		NA	L	M	H
14	Failure to publicise award decisions simultaneously to all bidders				
15	Contract is not in conformity with bid documents (e.g. specification or quantities)				
16	Non-responsive bids are made responsive as result of clarification from procuring entity				
17	Quality criteria are not defined in the contract				
18	Incomplete records of evaluation and award				
	Average Performance Evaluation and award phase Stage				
C	Contract management and Close Out phase	0	1	2	3
1	Negotiation team does not include adequate technical expertise				
2	Minutes of the negotiations are not in line with Terms and Conditions of Contract				
3	Contract specifications altered after award of contract				
4	Contract is not signed by duly authorised officer				
5	Failure to deliver the quality specified in contract				
6	Failure to deliver the right quantities of goods and materials				
7	Delays in delivery of goods, works or services				
8	Replacement of nominated consultant by less qualified personnel				
9	Instructions are not given in writing to contractors/Suppliers				
10	Cost overruns are inadequately justified				
11	Contract variations are not approved by appropriate authority				
12	Failure to impose liquidative damages in case of delays				
13	Failure to make progress payments or final payment within stipulated timeframe				
14	Failure to pay retention money in a timely manner				
15	Double payment of supplier				
16	No or insufficient evaluation of the contractors' quality of performance				
17	Client dissatisfaction with completed products				
18	Incomplete contract management records				
19	Failure to write project completion reports				
	Average Performance Contract management and Close Out				
	Overall Project Performance				
			0=NA	0%	

S/N	PROCUREMENT RISK (RED FLAG)	EVALUATION SCORE			
		NA	L	M	H
Evaluation Scale		1=LR	0% - 39%		
		2=MR	40% - 59%		
		3=SR	60% - 89%		
		4=HR	60% -100%		
NA=Not Applicable, LR=Low Risk, MR=Medium, SR=Substantial Risk and HR=High Risk					

9.4.2 Procurement Performance Measurement Tool

S/N	ASPECT	EVALUATION SCORE		
		POOR	FAIR	GOOD
A	Planning Stage	1	2	3
1	Was the project in the approved/revised budget?			
2	Was the project in the approved procurement plan?			
3	Was the procurement plan/revised procurement plan approved/followed?			
4	Was the Consultant timely engaged before the Contractor?			
5	Was the Need/Problem properly identified?			
6	Was feasibility study/survey carried out correctly before detailed designs?			
7	Were designs and drawings complete and adequate?			
8	Were engineer's estimates prepared and adequate?			
9	Were BoQs for the works prepared and adequate?			
10	Were Technical Specifications, including Specifications of Particular Application, written properly?			
11	Were bidding documents satisfactorily prepared?			
	Average Performance Planning Stage			
B	Tendering/Solicitation Stage	1	2	3
1	Was tender notice in compliance with Section 47 of PPA 2003 or 2016?			
2	Were the tender documents & tender documents availability to all prospective bidders in compliance with Section 49 & 50 of PPA 2003 or 2016?			
3	Was the procurement method used in line with Section 34A of PPA 2016 or Part IV of PPA 2003?			
4	Was the selected contractor appropriate with respect to the size of the Procurement Contract (Goods/works/Services)?			
5	Were appropriate bidding documents used in compliance with Section 50 of PPA 2003 or PPA 2016?			
6	Was the Invitation to tenders/prequalification and shortlist carried out as per Section 47 of PPA 2003 or 2016?			
7	Were evaluation and award in line with the PPA 2003 or 2016?			
8	Was adequate time given to bidders in compliance with Section 53 of the PPA 2003 or 2016?			
9	Were clarifications (if any) communicated to all bidders?			
10	Was the tender evaluation committee constituted as per Section 19 of PPA 2003 or Section 20E of PPA 2016?			
11	Was the tender evaluation report comprehensive?			

S/N	ASPECT	EVALUATION SCORE		
		POOR	FAIR	GOOD
12	Was the approval for award by the ETC in compliance with PPA 2003 or 2016?			
13	Were unsuccessful bidders notified in line with Section 65 (9) of PPA 2003 or 2016?			
14	Were awards published in line with Section 31 of PPA 2003 or 2016?			
15	Were minutes of Tender Committee meetings properly prepared?			
16	Was the procurement process efficient in comparison with the standard procession times?			
17	Were contract documents adequately prepared?			
18	Was the contract properly signed?			
19	Were records for this tender properly kept and readily available?			
20	Were there any other deviation from PPA 2003 or 2016?			
	Average Performance Procurement Stage			
C	Contract Administration	1	2	3
1	Did the contractor submit the performance bond? (If applicable?)			
2	Did the Contractor submit a contractually complying Advance payment Bond? (If applicable)			
3	Was the work program prepared, approved and satisfactory?			
4	Was the Good supplied/work implemented according to the approved Delivery Schedule/work program? (within contract period)			
5	Were site meetings held regularly as per the contract?			
6	Was the project completed in time?			
7	Were the variations approved according to laid down procedure?			
8	Were extensions of time contractually justifiable and were legally approved?			
9	Was the project completed within the approved budget (Including approved variations)?			
10	Did payment certificates include measurement sheets/Valuations/Invoices?			
11	Was the Supplier/contractor paid in accordance with provisions in the contract?			
12	Are the records of selecting and testing of the materials used and completed works complete and adequate?			
13	Were claims properly managed?			
14	Were site Instructions properly and timely issued?			

S/N	ASPECT	EVALUATION SCORE		
		POOR	FAIR	GOOD
15	Was the snag list prepared and signed by parties? (Client, Consultant, Contractor)			
16	Was Final Certificate Issued and on time?			
17	Were communications from the contractor/Supplier timely acted upon?			
18	Were liquidated damages contractually claimed for delayed completion?			
19	Any other aspect noted (specify)? Record keeping			
	Average Performance Contract Administration and Quality Aspects			
D	Quality of Product/Works	1	2	3
1	Was there a quality assurance plan (supervision, stage approvals, testing and test results)?			
2	Were specifications/TOR adhered to?			
3	Were there stage approvals? (where applicable)			
4	Certificates of acceptance/completion, defects list, tests, etc			
5	Status of Contract (Completed/in Progress/ Yet to Start)			
6	Works Contracts			
7	Were the materials tested and approved?			
8	Are the dimensions (lay out) in accordance to drawings?			
9	Quality of materials used and completed works assessment			
10	Floor (assess general quality appearance)			
11	Walls (assess general quality appearance)			
12	Roof (assess general quality appearance)			
13	Ceiling (assess general quality appearance)			
14	Doors (assess general quality appearance)			
15	Windows (assess general quality appearance)			
16	Ironmongeries (assess general quality appearance)			
17	External works			
18	Were final inspections carried out properly?			
19	Final Account Prepared and Submitted			
20	Goods Contracts			
21	Evidence of Stores Receipt Vouchers (SRVs) for the goods			
22	Quantity of Goods Received Per Contract			
23	Product Substitution or Substandard			
24	Certificate of Defects Issued (if applicable)			
25	Test certificates, quality certificates Available			

S/N	ASPECT	EVALUATION SCORE		
		POOR	FAIR	GOOD
26	Services Contracts			
27	Submission of Project Inception Reports			
28	Submission of Design Reports/Technical Reports (if applicable)			
29	Submission of Architectural/Structural/MEP Drawings to Client (if applicable)			
30	Submission of Technical Specifications (if applicable)			
31	Submission of Cost Estimates and Bid Documentation (if applicable)			
32	Participation in Bidding process (Invitation to Bids, Pre-Bid Meetings, Bid Opening, Evaluation of Tenders, Preparation of Contract Documents (if applicable)			
33	Supervision of Services (if applicable)			
34	Certification of Works/IPC/Certificates/Final Accounts			
35	Submission of Progress/Status Reports (Monthly, Quarterly etc)			
36	Evidence of Advice Letters and Memos to Client			
37	Submission of Project Completion/Closure Report			
Overall Project Performance				
Evaluation Scale		1=Poor	0%-40%	
		2=Fair	41%-50%	
		3=Good	51%-79%	
		4=Very Good	80% - 100%	

9.4.3 Transparency Measurement Tool

ID	TRANSPARENCY CRITERIA	KEY	EVALUATION SCORE				
			NA	NC	PC	SC	FC
	<i>mark</i>			0	1	2	3
1	Publication of Procurement Plan to PPA Website in Compliance with Section 47 of Act 663 as amended	PPW					
2	Publication of Procurement Notice in Compliance with Section 47 of Act 663 as amended	PPN					
3	Pre-Bid Meeting and Minutes of Pre-Bid Meeting circulated to all Bidders (If applicable) [Section 51(5) and 51(6)]	PBM					
4	Tender Submission Box availability & Issuance of Tender Receipt [53(8)]	TSB					
5	Public Opening of Tenders with Bidders Representatives Present (if applicable) [section 56]	POT					
6	Declaration of Conflict of Interest by Evaluation Panel Members	COI					
7	Notification to Unsuccessful Bidders - Section 65(9)	NUB					
8	Publication of Award-section 31	POA					
9	Designated Files for Procurement Contract	FPC					
10	Accurate and Adequate Record Keeping of Files – section 28	AAR					
11	Minutes of Project Meetings Recorded and Circulated (if applicable)- – section 28	MOM					
12	Complaints and Administrative Review Awareness	CAR					
	Average Score						
	% Score of Average [average score/max score]						

ID	Description	Mark
NA	Not Applicable	
NC	None Compliance	0
PC	Partial Compliance	1
SC	Substantial Compliance	2
FC	Full Compliance	3

ID	Interpretation of Results
1	0=[Non Compliance]
2	0-49 =[Partial Compliance]
3	50-74 = [Substantial Compliance]
4	75-100 = [Full Compliance]

9.5 Appendix 5: Educational and Professional Qualifications of LoD & PDMSD

[See attached file]

9.6 Appendix 6: Pictures of Procurement Contracts

[See attached file]

9.7 Appendix 7: Management Comments on Key Findings

9.8 Appendix 8: Specific Procurement Contracts Data

[See attached file]