

**UNIVERSITY OF ENERGY AND  
NATURAL RESOURCES (UENR)**

**REGIONAL CENTER FOR ENERGY AND  
ENVIRONMENTAL SUSTAINABILITY  
(RCEES)  
REPORTING PACKAGE**

**PROCUREMENT REPORT FOR PROCUREMENT AUDIT**

FOR THE YEAR ENDED

**31<sup>ST</sup> DECEMBER, 2020**

***asamoah bonsu & co.***  
(Chartered Accountants)



otb 169, odum  
near kataban house,  
post office box ks-7909  
tel.: 032-202-4914  
kumasi

c758/3, kaanyemi crescent  
asylum down  
post office box an-7751  
tel: 030-222-4787,  
accra

asamo a bon su & co.  
(CHARTERED ACCOUNTANTS)

osei a. bon su  
osei y. asamo a

56 (E146/10), ORGLE ROAD,  
P. O. BOX AN 7751,  
Tel +233-(0)302-22.47.83,  
ACCRA.

The Centre Leader  
Regional Centre for Energy and Environmental Sustainability (RCEES)  
University of Energy and Natural Resources  
P.O. Box 214  
Sunyani, Ghana.

Dear Sir,


**MANAGEMENT LETTER**  
**REGIONAL CENTER FOR ENERGY AND ENVIRONMENTAL SUSTAINABILITY (RCEES) ON**  
**THE PROCUREMENT AUDIT OF THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup>**  
**DECEMBER, 2020.**

We have completed the Procurement audit of the Financial Statements of Regional Centre for Energy and Environmental Sustainability (RCEES), for the year ended 31<sup>st</sup> December, 2020.

We draw your attention in this report to certain matters which we identified during the Procurement audit which we consider, require your attention.

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

This report was generated from information and records provided by the University Procurement Directorate relating to the Centre's procurements. The audit was conducted for the Donors, represented by the Steering Committee and as requirement of the Africa Centre of Excellence (ACE) Development Impact Project funded by the World Bank through the Government of Ghana (GoG) and the report is issued for World Bank and the Government of Ghana (GoG) purpose only and should not be quoted or referred to, in whole or in part, without our prior written consent or by the operation of acceptable law or authority. We accept no responsibility to any third party in relation to the report except as provided in the immediately preceding sentence.

Yours faithfully,  
  
asamo a bon su & co. ICAG/F/2021/155)  
chartered accountants  
56 (e146/10), orgle road  
p. o. box an 7751  
accra

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(RCEES)**

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

DATE	AWARDEE	CONTRACT	METHOD	APPROVING AUTHORITY	AMOUNT US\$
17-Dec-19	Ghana-India Kofi Anan Centre of Excellence	Consultancy for Strategic Plan Development	Quality and Cost Based	Entity Tender Committee	34,904.01
17-Dec-19	Flexmond Service Ltd.	Consultancy for Building	Quality and Cost Based	Entity Tender Committee	139,616.06
29-Jul-20	Antartic Limited	Construction of RCEES Building	Restricted Tender	Central Tender Review Committee	2,023,963.22
15-Jul-19	Manjigo Company Ltd.	Computers	Request for quotations	Head of Entity	1,465.97
15-Jul-19	Manjigo Company Ltd.	Office equipment	Request for quotations	Head of Entity	1,530.54
15-Jul-19	Manjigo Company Ltd.	Office furniture	Request for quotations	Head of Entity	12,071.55
28-Nov-19	Sam K Boakye Ent	Printers	Request for quotations	Head of Entity	1,413.61
28-Nov-19	Sam K Boakye Ent	Swivel chairs	Request for quotations	Head of Entity	1,820.24
30-Aug-19	D5 Innovate	Furniture	Request for quotations	Head of Entity	3,803.49

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5-Sep-19	Manjigo Ent	Printers	Request for quotations	Head of Entity	1,326.35
8-Apr-20	Elim-Dag Co Ltd	Computer and Accessories	Request for quotations	Head of Entity	9,977.75
8-Apr-20	Elim-Dag Co Ltd	Computer and Accessories	Request for quotations	Head of Entity	2,968.59
8-Apr-20	Elim-Dag Co Ltd	Computer and Accessories	Request for quotations	Head of Entity	1,515.22
25-Aug-20	Modern Info. & Business Solution	Office Equipment	Request for quotations	Head of Entity	116.84

## 1.0 Introduction and Agreement

The University of Energy and Natural Resources (UENR), is one of the universities which won a grant under the auspices of the Africa Centre of Excellence (ACE) Development Impact Project from the World Bank through the Government of Ghana. The Financing Agreement was signed on 18<sup>th</sup> October, 2019 by the Minister of Finance representing the Government of Ghana and Pierrie Laporte, the Country Director of Africa Region on behalf of the World Bank.

The University then signed the Performance and Funding Contract with the Ministry of Finance and the Ministry of Education on the same date.

## 2.0 Aim of Procurement Audit

To review and comment on the processes, procedures and records engaged by the Centre in the implementation of Procurement activities and functions.

## 3.0 Sampling of Contracts for Audits

The following procurement were obtained as procurement made for the year and were all considered in the audit.

Data was collected by using documentary evidence. Documents (Tender documents, Award of Contracts, Payment Vouchers, etc.) were examined at the University Procurement Directorate, Finance Directorate and the Centre.

## 4.0 PROCUREMENT PROCESS

### 4.1 Finding

Due to the fact that the Centre is attached to the University and is run by the University it operated using the procedures outlined in the procurement manual approved by the World Bank and the University's established structures and as required by the Public Procurement Act 2003, Act 663 amended.

These required that the entity had the following structures available:

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

All the required structures were in place to support the procurement activities of the Centre.

### 4.2 Exception

None.

### 4.3 Issue

None.

### 4.4 Recommendation

None

## 5.0 PROCUREMENT PLAN

### 5.1 Finding

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

- 1) "a procurement entity shall prepare a Procurement Plan to support its approved programme.
- (2) The plan shall indicate
  - (a) contract packages description or lots,
  - (b) estimated cost for each package,
  - (c) the procurement method approvals needed, and
  - (d) processing steps and times.
- (3) A procurement entity shall submit to its Entity Tender Committee not later than one month to the end of the financial year the procurement plan for the following year for

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

A Procurement Plan approved by the Entity Tender Committee was made available during the audit.

## **5.2 Exception**

None

## **5.3 Issue**

None

## **5.4 Recommendation**

None

## **6.0 PROCUREMENT METHODS**

### **6.1 Finding**

Section 34 of the Public Procurement Act 2003. Act 663 as amended states that “the procurement entity may conduct procurement by means of the following methods and as from time to time determined by Regulations:

(a) competitive tendering that includes; (i) international competitive tendering, (ii) national competitive tendering, (iii) request for quotations, and (iv) restricted tendering;

(b) single source procurement; (c) selection of consultants determined by (i) quality and cost based selection, (ii) quality based selection,

Ciii) selection based on consultant's qualification, (iv) least cost selection, (v) fixed budget selection, and (vi) single source selection; and

(d) framework contracting where

(i) the Board in consultation with the Minister, may introduce framework contracting agreements and other methods for any specific entity where the context permits until it is possible to do so nationally; and (ii) a procurement entity may engage in a framework agreement procedure in accordance with regulations or guidelines issued by the Board.

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

All methods used were in line with the Act and where approval was needed, the required approval was sought.

## **6.2 Exception**

None

## **6.3 Issue**

None

## **6.4 Recommendation**

None

## **7.0 SOURCING FOR SUPPLIERS**

### **7.1 Finding**

The selection of suppliers for Price Quotation was done by using the supplier database of the Public Procurement Authority, whereas National Competitive Tendering was done by advertising in a newspaper of nationwide coverage as prescribed by the Act.

### **7.2 Exception**

None.

### **7.3 Issue**

None.

### **7.4 Recommendation**

None.

## **8.0 RECORD KEEPING**

### **8.1 Finding**

Section 28 of the Public Procurement Act 2003, (Act 663) as amended states that a procurement entity shall maintain a record of the procurement proceedings. Also the Section 1.10.3 of the Procurement Manual requires the Procurement Directorate of the University to keep records all procurements.

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

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

### **8.2 Exception**

With the exception of procurement of Construction of RCEES Building, Consultancy for Strategic Plan Development and Consultancy for Building that were kept in separate file, the rest were all kept in one file.

Copies of payment vouchers were also not on file.

### **8.3 Issue**

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

Reconciliation of payments made by the Finance Directorate and the Procurement Directorate could be affected.

### **8.4 Recommendation**

The Procurement Directorate should liaise with the Finance Directorate of the University and obtain copies of all payment vouchers and keep them on file.

### **8.5 8.5 Management Response**

Management accepts the recommendation and will ensure copies of the payment vouchers for the Centre's procurements are kept on the files of suppliers, consultants and contractors of the Centre at the Procurement Directorate.

## **9.0 Conclusion**

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