

2023 PROCUREMENT AUDIT REPORT ON THE AFRICA CENTRE OF
EXCELLENCE – KNUST ENGINEERING EDUCATION PROJECT (KEEP)

DA

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Kumasi, Ghana

26th March, 2024

The Centre Leader

Africa Centres of Excellence

KNUST ENGINEERING EDUCATION PROJECT (KEEP)

TRANSMITTAL LETTER

Dear Sir,

PROCUREMENT AUDIT REPORT – KNUST ENGINEERING EDUCATION PROJECT (KEEP) - 2023

Please find attached our procurement audit report on the KNUST Engineering Education Project (KEEP) for the 2023 financial year.

We are available to provide any other information you may require on this report.

Yours faithfully,


Donaldy Associates

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1.0 INTRODUCTION

The Government of Ghana through the Ministry of Finance (MOF) signed a financing agreement with the International Development Authority (IDA) for the implementation of the project ‘‘The first Africa Higher Education Centre of Excellence for Development Impact Project.’’

The objective is to support the Republic of Ghana to promote regional specialization among African participating Universities in areas that address regional challenges and strengthen the capacities of these Universities to deliver quality training and applied research.

The Africa Centre of Excellence – KNUST Engineering Education Project (ACE-KEEP) of the College of Engineering, KNUST was selected as one of the Centres for research and education in the engineering sector.

As part of implementing the project, funds are released for the procurement of some deliverables. This covers the procurement of Goods, Works and Services (Consulting and Non-Consulting). Section 14 sub-section (1d) of the Public Procurement Act, 2003 (Act 663) as amended, applies to the procurement of Goods, Works and Services with funds or loans taken or guaranteed by the State and Foreign Aid funds. In view of this, the Centre (KEEP) is obliged to comply with the provisions of the Country’s Public Procurement Law. Also, Section 5.1 of the Performance and Funding Contract under the Agreement authorizes third-party verification by external reviewers and Performance Audit Reports as a tool for Monitoring and Evaluation.

It is emphasized that the procurement processes of the KEEP Centre are implemented on their behalf by the Procurement Unit of the College of Engineering (CoE) and the University’s Procurement Directorate, in line with the provisions of the University’s Procurement Policy and the Public Procurement Act, 2003 (Act 663) as amended.

Hence, this report presents the findings and recommendations of the Procurement Audit on the procurement activities of the ACE-KEEP Project for the financial year ending, 31st December, 2023.

1.1 OBJECTIVES OF THE AUDIT

The objectives of the Audit are;

1. To ascertain the appropriateness of the procurement structures mandated to undertake the Project's procurement activities as provided in the Public Procurement Act, 2003 (Act 663) as amended, the University's Policy and other Legislations,
2. To ascertain the compliance level of the Centre regarding the statutory requirements and provisions in the Public Procurement Act, 2003 (Act 663) as amended,
3. To ascertain the various internal control measures in place to regulate the procurement activities of the Centre to achieve Value for Money,
4. To ascertain the proper documentation and management of the Centre's records on its procurement activities; and
5. To identify the challenges of the Centre's procurement processes and recommend best practices and sustainable measures for continuous improvement.

1.2 ACKNOWLEDGEMENT

We wish to express our appreciation to the management and staff of the Centre for their support and cooperation during the audit period. We are also grateful to the staff of the University's Procurement Directorate and those of the College of Engineering.

2.0 METHODOLOGY OF THE AUDIT REPORT

Two main approaches were employed during the audit:

2.1 Data Collection Approach

The data collection stage of the audit sought to ascertain all documentary evidence related to the procurement activities of KEEP. Data Collection Sheets were used to collect data on procurement transactions from initiation to completion. The interpretation of the data collected in relation to each of the Key Performance Indicators adopted has been detailed below under findings and discussions.

2.2 Interviews

Officers who were involved in the implementation of the Project's deliverables were interviewed. The approach was a face-to-face interview to seek clarification on the documents examined. The details of the staff interviewed are attached in Appendix I of this Audit Report.

3.0 SCOPE OF THE AUDIT REPORT

The audit was conducted on the procurement activities of the KNUST Engineering Education Project (KEEP) for the procurement of Goods, Works and Services (Consulting and Non-Consulting) for the 2023 financial year. The Audit was conducted under four (4) Key Performance Criteria (KPC) outlined below:

1. Management Systems
2. Monitoring and Control Systems
3. Procurement Process
4. Contract Management

3.1 DETAILS OF FINDINGS AND RECOMMENDATIONS

3.1.1 MANAGEMENT SYSTEMS

The appropriate procurement structures including the Procurement Unit, Entity Tender Committee, Tender Opening Panel, and Evaluation Panel were put in place by the University as prescribed in Part Two of the Public Procurement Act, 2003 (Act 663) as amended. The University's Procurement Directorate and the College of Engineering had functional Procurement Units, managed by Procurement Officers with the requisite professional qualifications.

Section 7.4 of the University's Policy gives authority to the various Colleges of the University to conduct procurement processes through the Procurement Units established at the College levels. The Policy goes further to stipulate in Section 7.8.1 (d), that, the procurement of Goods, Works and Services with a threshold of Twenty Thousand Ghana Cedis (GH¢20,000) should be handled at the College level,

while procurements above that threshold are to be referred to the University's Procurement Directorate for the implementation of the procurement processes. Documentary evidence showed that the right structures existed in that regard.

3.1.2 MONITORING AND INTERNAL CONTROL SYSTEMS

Part two of the Public Procurement Act, 2003 (Act 663) as amended mandates the Entity Head and the Entity Tender Committee to have a supervisory role in the procurement activities of the Entity. Section 11 of the University's Policy also provides guidelines, measures and internal control procedures to monitor the procurement activities of the University at all levels. The Policy also makes provisions for the reporting structures of the Procurement Unit at the College level. The right structures were in place with regard to the membership of the Entity Tender Committee. However, at the College level, the Tender Opening Panels were the same panel which evaluated tenders and the two processes were conducted at the same time. This was in contravention with Sections 16 and 53 of the Public Procurement Regulation, 2022 (L. I. 2466) as well as Sections 4.13 and 4.14 of the Public Procurement Manual.

3.1.3 PROCUREMENT PROCESS

Procurement Planning

The Centre duly prepared the 2023 annual procurement plan based on the approved budget and submitted it to the Procurement Directorate to be included in the annual procurement plan of the University for approval. It was published on the PPA website in accordance with Sections 21(2) and 21(3) of Act 663 as amended. The Centre and the Procurement Directorate complied with the use of the Standard Procurement Planning Template issued by the Public Procurement Authority (PPA) and they conformed with the processing steps and times outlined in the Public Procurement Manual.

Sourcing and Tendering Procedures

Part two (2) of the Public Procurement Act, 2003 (Act 663) as amended stipulates the scope of applying the statutory requirements to the procurement of Goods, Works and Services.

Parts four (4) and five (5) of the Public Procurement Act, 2003 (Act 663) are to be applied in respect of each of the procurement methods for all the three (3) categories of procurement, i.e. Goods, Works and Services. The following sourcing methods were applied;

(i) Request for Quotation (RFQ) Procurement Proceedings

Out of the many procurement transactions executed through the RFQ Method, fifteen (15) were sampled and examined and all the statutory requirements of Section 42 of Act 663 as amended were applied. (Details in Appendice III).

(ii) Pro-Forma Invoice Purchases

Some transactions were made using pro-forma invoices from suppliers, contrary to Parts Four (4) and (5) of Act 663 as amended (Details in Appendix II).

Standard Evaluation of Tenders

Section 59 (1), (2), (5), and (6) of Act 663 as amended stipulates that the procurement entity shall evaluate and compare the tenders that have been received to evaluate the successful tender in accordance with the procedures and criteria set out in the tender invitation letter and the tender document. The RFQ transactions examined had evaluation reports which were of standard to the guidelines of Act 663 as amended. Approved evaluation reports with the justification of award of contract to the selected supplier(s) were present.

3.1.4 CONTRACT MANAGEMENT

Contract management procedures were followed and documents reviewed had their contract agreement documents on their respective transaction files. Physical verifications of supplied goods and completed works were done by inspection teams, with written reports on their activities and rightly endorsed by the Internal Auditor. Stock control books which were examined confirmed that stock control procedures were adhered to.

Payment

Payment forms an essential part of the contract management process and the procurement process as a whole. Hence, the purchaser must fulfil payment obligations to the supplier after contract execution. Verification of payment vouchers carried out at the Centre provided all evidence of payments made in fulfilment of executed contracts in line with agreed terms and conditions.

Record Keeping of Procurement Proceedings

Record keeping provides evidence and traces of procurement activities. Record keeping of the procurement transactions was satisfactory and in accordance with Section 28 of the Public Procurement Act, 2003 (Act 663) as amended. Transactions had dedicated files for each contract from initiation to completion, and copies of payment vouchers and receipts were also present in their respective files.

4.0 CONCLUSION

In conclusion, the overall procurement performance of the KEEP project in the year 2023 was satisfactory and an improvement over the previous year. However, the following conclusions are made with processes relating to:

- a) Usage of Pro-forma Invoices instead of Standard Tender Documents,
- b) The use of the same panel for both Tender Opening Proceedings and Evaluation of Tenders and the conduct of proceedings of both processes together at the College level,
- c) Supervision and monitoring of all procurement activities of the Centre by the Procurement Directorate.

5.0 RECOMMENDATIONS

The following recommendations are being made to assist in improving the overall procurement performance of the Project Centre:

1. The CoE Procurement Unit should use Standard Tender Documents (STD) issued by the Public Procurement Authority for the

- Centre's procurement processes instead of using three pro-forma invoices from suppliers and all purchases of the Centre must be subjected to the statutory requirements of Act 663 as amended. In this regard, the Standard Form for Minor Procurement developed by the Public Procurement Authority, which has a threshold value of GH¢30,000 for Goods, Works and Services, is recommended for use by the College Procurement Unit. Copies can be obtained from the website (www.ppa.gov.gh) of the PPA,
2. Tender Opening and Evaluation Panels at the College level should be separate Panels and should be constituted in compliance with Sections 16 and 53 of the Public Procurement Regulation, 2022 (L. I. 2466) as well as Sections 4.13 and 4.14 of the Public Procurement Manual. The proceedings of Tender Opening and Tender Evaluation are two different processes and should be conducted separately,
 3. The Procurement Directorate of the university should supervise and monitor all procurement activities of the Centre regularly and training programmes should be organized occasionally for the management of the Centre to improve their capacity in public procurement.

APPENDIX 1

RECORDINGS ON INTERVIEWED PERSONS FOR PROCUREMENT AUDIT AT THE KNUST ENGINEERING EDUCATION PROJECT (KEEP), KNUST

NO.	NAME OF STAFF	DESIGNATION
1.	Prof. Jerry John Kponyo	Centre Director, ACE-KEEP
2.	Mr. Abraham Yenu Lambon	Project Accountant, ACE-KEEP
3.	Mr. Fredua Agyeman	Director of Procurement, KNUST Procurement Directorate
4.	Mr. Kwame Adu-Gyamfi	Procurement Directorate- KNUST
5.	Mr. Paul Adjei Serbeh	Procurement Directorate- KNUST
6.	Mr. Jonathan Agyeman-Duah Karikari	Procurement Officer, Procurement Unit- College Of Engineering, KNUST

APPENDIX II

DATA ON PRO-FORMA INVOICES AND GOODS RECEIVED VOUCHERS ON CONTRACTS AWARDED-KEEP, 2023

NO.	NAME OF CONTRACT	NAME OF SUPPLIER	G.R.V. NO.	DATE	L.P.O. AVAILABLE? YES/NO?	L.P.O. DATE	CONTRACT AMOUNT GH¢	PV. DATE/MEMO FOR PAYMENT	APPROVAL FOR PAYMENT? YES/NO	PRO-FORMA INVOICES AVAILABLE? YES/NO? & NUMBER OF INVOICES RECEIVED	G.R.V. VERIFIED BY INTERNAL AUDIT?
1.	PROCUREMENT OF 3NO. DC POWER SUPPLY; 2NO. DIGITAL CALIPER; AND 5NO. MULTIMETER FOR THE RETOOLING OF INNOVATION LANE AT THE KNUST	TECHNICS ENGINEERING & CONSULTANCY	0004996	1/3/2023	YES	14/2/2023	6,749.60	21/3/2023	YES	YES 3	YES 1/3/2023
2.	PROCUREMENT OF 1NO. PEARL WATER DISPENSER BOTTLE WATER (18.9 LITRES) FOR	MULTINEC ENTERPRISE	0004998	9/3/2023	YES	28/2/2023	2,080.00	17/4/2023	YES	YES 3	YES 9/3/2023

	THE KNUST ENGINEERING EDUCATION PROJECT (KEEP) - CoE										
3.	SUPPLY AND INSTALLATION OF ELECTRICAL FITTINGS FOR THE INNOVATION LANE UNDER KNUST ENGINEERING EDUCATION PROJECT (KEEP) - CoE	PRIME ROUTE MANAGEMENT SERVICES	00003507	8/9/2023	YES	24/8/2023	16,500.38	12/10/2023	YES	YES 3	YES 8/9/2
4.	PROCUREMENT OF SUBMERSIBLE PUMP & ACCESSORIES FOR THE KNUST ENGINEERING EDUCATION PROJECT (KEEP)	EK DARKO ENTERPRISE	00003508	7/11/2023	YES	9/10/2023	3,858.40	20/11/2023	YES	YES 3	YES 7/11

APPENDIX III

DATA SHEET ON FINDINGS ON THE STAGES IN THE PROCUREMENT PROCESS (SHEET 1)

PROCUREMENT METHOD: REQUEST FOR QUOTATION – KEEP (2023)

SN	CONTRACT NAME AND PACKAGE NUMBER	NAME OF SUPPLIER	PROCUREMENT CATEGORY	STAGES IN THE PROCUREMENT PROCESS						
				PLANNING			SOURCING			
				Availability of procurement plan for 2023	Contract package included in Plan	Procurement method used appropriately with procurement threshold	Letters of Invitation sent out	Standard Tender Document used	Date of Tender Invitation	Date of Tender Submission
1	SUPPLY AND INSTALLATION OF VARIOUS FURNITURE AT THE KNUST ENGINEERING EDUCATION PROJECT (KEEP) BOARD ROOM AND LABORATORIES, COLLEGE OF ENGINEERING, KNUST – LOT 1	MULTINEC ENTERPRISE	GOODS	YES	YES	YES	YES	YES	26/4/2023	3/5/2023
2	PROCUREMENT OF 13.3" APPLE MACBOOK PRO M1 CHIP LAPTOP	MT. SINA ENTERPRISE	GOODS	YES	YES	YES	YES	YES	15/3/2023	23/3/2023

	COMPUTER (MJI23LL/A) FOR THE KNUST ENGINEERING EDUCATION PROJECT (KEEP) – LOT 3									
3	REFURBISHMENT OF THE BOARD ROOM AND LABORATORIES IN THE KNUST ENGINEERING EDUCATION PROJECT (KEEP) BUILDING, COLLEGE OF ENGINEERING, KNUST	PRIME ROUTE MANAGEMENT SERVICES	GOODS	YES	YES	YES	YES	YES	15/3/2023	23/3/2023
4	PROCUREMENT OF 3NO. 14” HP ELITEBOOK 840 GEN. 9 LAPTOP COMPUTERS (6C178UT) FOR THE KNUST ENGINEERING EDUCATION PROJECT (KEEP) – LOT 4	MT. SINA ENTERPRISE	GOODS	YES	YES	YES	YES	YES	15/3/2023	23/3/2023
5	PROCUREMENT OF VARIOUS ELECTRICAL MATERIALS AND FITTINGS FOR THE COLLEGE OF ENGINEERING INNOVATION LANE UNDER THE KNUST ENGINEERING EDUCATION PROJECT (KEEP)	FADICO BROTHERS LIMITED	GOODS	YES	YES	YES	YES	YES	15/3/2023	23/3/2023
6	PROCUREMENT OF 21NO. 27F HP DISPLAY MONITORS FOR THE DIGITAL DEVELOPMENT TECHNOLOGY THEME	PC ORIGIN ENTERPRISE	GOODS	YES	YES	YES	YES	YES	24/1/2023	31/1/2023

	LAB UNDER THE KNUST ENGINEERING EDUCATION PROJECT (KEEP) – LOT 6									
7	SUPPLY AND INSTALLATION OF VARIOUS ELECTRONIC ITEMS AT THE COLLEGE OF ENGINEERING INNOVATION LANE UNDER THE KNUST ENGINEERING EDUCATION PROJECT (KEEP) – LOT 1 AS/KNUST/GD/0036/2023	SYNBIZ TECHNOLOGY	GOODS	YES	YES	YES	YES	YES	26/4/2023	3/5/2023
8	PROCUREMENT OF VARIOUS PAINTING MATERIALS FOR SKIMMING AND PAINTING WORKS AT THE COLLEGE OF ENGINEERING INNOVATION LANE UNDER THE KNUST ENGINEERING EDUCATION PROJECT (KEEP) – LOT 1 AS/KNUST/GD/0039/2023	PRIME ROUTE MANAGEMENT SERVICES	GOODS	YES	YES	YES	YES	YES	26/4/2023	3/5/2023
9	PROCUREMENT OF 3NO. HP 24 ALL-IN-ONE CORE 17 DESKTOP COMPUTERS FOR THE KNUST ENGINEERING EDUCATION PROJECT (KEEP) – LOT 2	DOUGLAS ARTHUR LIMITED	GOODS	YES	YES	YES	YES	YES	15/3/2023	23/3/2023
10	SUPPLY AND INSTALLATION OF 430M2 CLADDED SURFACES AT THE	DREAMBRANDER COMPANY LIMITED	GOODS	YES	YES	YES	YES	YES	3/7/2023	11/7/2023

	COLLEGE OF ENGINEERING'S OIT LABORATORY UNDER KNUST ENGINEERING EDUCATION PROJECT (KEEP) – LOT 2 AS/KNUST/GD/005/2023									
11	SUPPLY AND INSTALLATION OF VARIOUS P.O.P MATERIALS AT THE COLLEGE OF ENGINEERING INNOVATION LANE UNDER KNUST ENGINEERING EDUCATION PROJECT (KEEP) – LOT 1 AS/KNUST/GD/0005/2023	MARCH 10 TH ENTERPRISE	GOODS	YES	YES	YES	YES	YES	3/7/2023	11/7/2023
12	PROCUREMENT OF 75" SAMSUNG OLED SMART TELEVISION SET (QA75Q60AAUXKE) FOR THE KNUST ENGINEERING EDUCATION PROJECT (KEEP) – LOT 1 AS/KNUST/GD/002/2023	TURKBULKS VENTURES	GOODS	YES	YES	YES	YES	YES	8/5/2023	16/5/2023
13	PROCUREMENT OF VARIOUS STATIONERY FOR THE KNUST ENGINEERING EDUCATION PROJECT (KEEP) AS/KNUST/GD/0052/2023	KANNYSO ENTERPRISE	GOODS	YES	YES	YES	YES	YES	19/10/2023	26/10/2023

14	<p>PROCUREMENT OF VARIOUS ERGONOMIC FURNITURE FOR THE IOT LABORATORY AT KNUST ENGINEERING EDUCATION PROJECT, COLLEGE OF ENGINEERING (KEEP), KNUST – LOT 3</p> <p>AS/KNUST/GD/0038/2023</p>	FONDJO IMAGES	GOODS	YES	YES	YES	YES	YES	31/7/2023	8/8/2023
15	<p>PROCUREMENT OF GARDENING EQUIPMENT FOR THE KNUST ENGINEERING EDUCATION PROJECT (KEEP)</p> <p>AS/KNUST/CoE/003/2023</p> <p>MINOR PROCUREMENT</p>	ADJANI YIN LIMITED	GOODS	YES	YES	YES	YES	YES	25/7/7/2023	1/8/2023

APPENDIX III

DATA SHEET ON FINDINGS ON THE STAGES IN THE PROCUREMENT PROCESS (SHEET 2)

PROCUREMENT METHOD: REQUEST FOR QUOTATION – KEEP (2023)

SN	TENDERING PROCESS					EVALUATION			
	Was the tender opened publicly? Yes/No?	Number of Suppliers invited	Number of quotations received	Number of Responsive Tenders	Availability of Tender Opening minutes And Records sheet Yes/No?	Tenders evaluated By an evaluation Committee? Yes/No?	Evaluation Committee duly constituted Yes/No?	Availability of Standard Evaluation report Yes/No?	Evaluation reports Approved by the appropriate Approving Authority Yes/No?
1	YES	4	4	4	YES	YES	YES	YES	YES
2	YES	8	4	4	YES	YES	YES	YES	YES
3	YES	3	3	3	YES	YES	YES	YES	YES
4	YES	8	4	4	YES	YES	YES	YES	YES
5	YES	7	5	5	YES	YES	YES	YES	YES
6	YES	9	6	6	YES	YES	YES	YES	YES
7	YES	7	3	3	YES	YES	YES	YES	YES

8	YES	4	3	3	YES	YES	YES	YES	YES
9	YES	8	5	5	YES	YES	YES	YES	YES
10	YES	4	3	3	YES	YES	YES	YES	YES
11	YES	4	3	3	YES	YES	YES	YES	YES
12	YES	4	4	4	YES	YES	YES	YES	YES
13	YES	4	4	4	YES	YES	YES	YES	YES
14	YES	5	3	3	YES	YES	YES	YES	YES
15	YES	6	4	4	YES	YES	YES	YES	YES

APPENDIX III

DATA SHEET ON FINDINGS ON THE STAGES IN THE PROCUREMENT PROCESS (SHEET 3)

PROCUREMENT METHOD: REQUEST FOR QUOTATION – KEEP (2023)

SN	CONTRACT AWARD AND AGREEMENT						CONTRACT EXECUTION AND MANAGEMENT			PAYMENT
	Availability of Notification of the award of Contract Letter/LP. O Yes/No?	Date of Notification of award of Contract Letter / L.P.O Yes/No?	Contract Amount GH¢	Actual Contract Amount GH¢	Availability of formal Contract Agreement signed by parties Yes/No?	Unsuccessful Tenderers notified of Tender outcomes Yes/No?	Have all the Goods been delivered Yes/No?	Documentation on delivery and inspection of goods (GRV/SRV/ etc.) available GRV No.	Have the goods been paid? Yes/No?	
1	YES	14/4/2023	97,947.20	97,121.80 11/5/2023	YES	YES	YES	0000869 25/4/23	YES 11/5/2023	YES 28/4/23
2	YES	21/4/2023	29,120.00	28,280.00 12/6/2023	YES	YES	YES	0000442 25/5/2023	YES 12/6/2023	YES 30/5/2023
3	YES	14/4/2023	98,956.00	96,101.50 23/5/2023	YES	YES	YES	0000674 0000675 0000676 0000677 5/5/2023	YES 23/5/2023	YES 10/5/2023

4	YES	14/4/2023	93,600.00	90,000.00 12/6/2023	YES	YES	YES	0000440 25/5/2023	YES 12/6/2023	YES 30/5/2023
5	YES	14/4/2023	77,043.20	74,820.80 26/5/2023	YES	YES	YES	0000683 0000684 17/5/2023	YES 26/5/2023	YES 19/5/2023
6	YES	23/2/2023	87,360.00	84,840.00 14/6/2023	YES	YES	YES	0000418 15/5/23	YES 14/5/2023	YES 18/5/2023
7	YES	2/6/2023	62,798.32	60,986.83 31/7/2023	YES	YES	YES	0000044 11/7/2023	YES 31/7/2023	YES 15/7/2023
8	YES	2/6/2023	38,292.80	37,188.20 30/8/2023	YES	YES	YES	0000104 10/8/2023	YES 30/8/2023	YES 14/8/2023
9	YES	14/4/2023	75,113.24	72,946.52 17/5/2023	YES	YES	YES	0000404 4/5/2023	YES 17/5/2023	YES 8/5/2023
10	YES	10/8/2023	98,799.90	95,950.00 4/12/2023	YES	YES	YES	0000145 10/11/2023	YES 4/12/2023	YES 20/11/2023
11	YES	10/8/2023	60,481.20	58,736.55 12/10/2023	YES	YES	YES	INELIGIBL E 2/20/2023	YES 12/10/2023	YES 6/10/2023
12	YES	19/6/2023	41,598.96	40,398.99 8/9/2023	YES	YES	YES	000025 30/6/23	YES 8/9/2023	YES 4/7/2023
13	YES	16/11/2023	37,815.44	36,724.61 26/1/2024	YES	YES	YES	0000817 11/1/2024	YES 26/1/2024	YES 19/1/24
14	YES	4/9/2023	99,528.00	96,657.00 2/11/2023	YES	YES	YES	0000134 11/10/2023	YES 7/11/2023	YES 29/10/2023
15	YES	3/8/2023	19,916.00	19,341.50 7/9/2023	YES	YES	YES	00003504 22/8/2023	YES 7/9/2023	YES 29/8/2023