

NIGERIA

**AFRICA CENTRE OF EXCELLENCE FOR PUBLIC HEALTH AND
TOXICOLOGICAL RESEARCH (ACE-PUTOR)**

**[Second] Africa Center of Excellence Higher Education Project for Development
Impact**

INTERIM FINANCIAL REPORT (IFR)

FOR THE HALF YEAR ENDED 31ST DECEMBER, 2023

Prepared: Project Accountant DR MRS NENGI ISAGUA



SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT PROJECT

Sources and Uses of Funds

Report From 01/01/2023 to 31/12/2023

UNIPT-1

Report Currency: NAIRA

	Current Period	Last Period Cumulative	Cumulative to-date
Receipts			
REIMBURSEMENT FROM NUC	0.00	0.00	0.00
REIMBURSEMENT FROM NUC (IDA)	1,129,628,013.36	934,504,920.47	2,064,132,933.83
REIMBURSEMENT FROM NUC (AFD)	0.00	0.00	0.00
SALES FROM CONSULTANCY	0.00	0.00	0.00
MISCELLANEOUS RECEIPTS	0.00	21,920,020.00	21,920,020.00
SCHOOL FEES	0.00	0.00	0.00
FEES FROM SHORT COURSES	0.00	0.00	0.00
BENCH/RENTAL FEES	0.00	0.00	0.00
INSTITUTIONAL CONTRIBUTION	0.00	0.00	0.00
LOANS FROM INSTITUTION	0.00	0.00	0.00
INTEREST RECEIVED FROM DOLLAR BANK ACCT	0.00	0.00	0.00
INTEREST RECEIVED FROM NAIRA BANK ACCT.	0.00	0.00	0.00
<i>Total Receipts</i>	1,129,628,013.36	956,424,940.47	2,086,052,953.83
Expenditure by Component			
ESTABLISHING NEW AND SCALING-UP WELL-PERFORMING EXISTING ACEs FOR DEVELOPMENT IMPACT	756,139,541.60	897,045,846.11	1,653,185,387.71
ENHANCING NATIONAL AND REGIONAL LEVEL PROJECT FACILITATION AND M&E	0.00	0.00	0.00
<i>Total Expenditure</i>	756,139,541.60	897,045,846.11	1,653,185,387.71
<i>Receipt Less Expenditure</i>	373,488,471.76	59,379,094.36	432,867,566.12
<i>Add: Exchange Rate Difference</i>	41,467,045.60	0.00	41,467,045.60
<i>Add: Unretired Advances and Unremitted Taxes</i>	(60,429,206.03)	(65,613,382.69)	(126,042,588.72)
<i>Net Change in Cash</i>	354,526,311.33	(6,234,288.33)	348,292,023.00
Opening Balance			
ACE REIMBURSEMENT (DOLLAR) ACCOUNT	0.00	0.00	0.00
ACE OPERATIONAL (DOLLAR) ACCOUNT	0.00	0.00	0.00
ACE SUSTAINABILITY (DOLLAR) ACCOUNT	0.00	0.00	0.00
ACE OPERATIONAL (NAIRA) ACCOUNT	(6,234,288.33)	0.00	0.00
ACE SUSTAINABILITY (NAIRA) ACCOUNT	0.00	0.00	0.00
ACE REIMBURSEMENT (DRAW-DOWN) ACCOUNT	0.00	0.00	0.00



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Closing Balance			
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ACE OPERATIONAL (DOLLAR) ACCOUNT	0.00	0.00	0.00
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Opening balances of SA for reporting period: 1US\$ = 0

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at the rate of exchange on the Date of the transaction.

Closing balance of SA for reporting period: 1US\$ = 0

Schedule to Sources and Uses of Funds

Unremitted Taxes and Unretired Advances

		Debit	Credit
12453	VAT DEDUCTIONS	64,888,730.59	0.00
12454-001	WITHHOLDING TAX (FEDERAL)	46,236,945.56	0.00
12454-002	WITHHOLDING TAX (STATE)	4,977,109.65	0.00
31211	STAFF ADVANCES	300,000.00	300,000.00
Total		116,402,785.80	300,000.00

Difference as par Souces and Uses of Funds: (116,102,785.80)



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SCHOOL FEES	0.00	0.00	0.00
FEES FROM SHORT COURSES	0.00	0.00	0.00
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INSTITUTIONAL CONTRIBUTION	0.00	0.00	0.00
LOANS FROM INSTITUTION	0.00	0.00	0.00
INTEREST RECEIVED FROM DOLLAR BANK ACCT	0.00	0.00	0.00
INTEREST RECEIVED FROM NAIRA BANK ACCT.	0.00	0.00	0.00
<i>Total Receipts</i>	1,129,628,013.36	956,424,940.47	2,086,052,953.83
Expenditure by Category			
Eligible Expenditure Program under Parts 1&2	756,139,541.60	897,045,846.11	1,653,185,387.71
Goods, Works, Non-Consulting Services, Consulting Services, Training & Operating Costs under Part 3	0.00	0.00	0.00
<i>Total Expenditure</i>	756,139,541.60	897,045,846.11	1,653,185,387.71
<i>Receipt Less Expenditure</i>	373,488,471.76	59,379,094.36	432,867,566.12
 <i>Add: Exchange Rate Difference</i>	41,467,045.60	0.00	41,467,045.60
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Schedule to Sources and Uses of Funds

Unremitted Taxes and Unretired Advances

		<u>Debit</u>	<u>Credit</u>
12453	VAT DEDUCTIONS	64,888,730.59	0.00
12454-001	WITHHOLDING TAX (FEDERAL)	46,236,945.56	0.00
12454-002	WITHHOLDING TAX (STATE)	4,977,109.65	0.00
31211	STAFF ADVANCES	300,000.00	300,000.00
Total		116,402,785.80	300,000.00

Difference as par Souces and Uses of Funds: (116,102,785.80)



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<i>Total Receipts</i>	1,129,628,013.36	956,424,940.47	2,086,052,953.83
Expenditure by SubCategory			
Goods	316,868,553.73	75,244,069.05	392,112,622.78
Works	154,830,635.51	357,646,158.78	512,476,794.29
Non-Consulting Services	783,830.00	743,430.00	1,527,260.00
Consulting Services	5,764,553.68	68,643,992.75	74,408,546.43
Training	88,130,617.67	80,262,081.86	168,392,699.53
Operating Costs	189,761,351.01	314,506,113.67	504,267,464.68
<i>Total Expenditure</i>	756,139,541.60	897,045,846.11	1,653,185,387.71
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Expenditure by SubComponent			
SUPPORT TO ESTABLISH NEW CENTRES OF EXCELLENCE	756,139,541.60	897,045,846.11	1,653,185,387.71
SUPPORT TO SCALE-UP WELL PERFORMING ACE-1 CENTRES	0.00	0.00	0.00
SUPPORT FOR NATIONAL LEVEL COORDINATION	0.00	0.00	0.00
<i>Total Expenditure</i>	756,139,541.60	897,045,846.11	1,653,185,387.71
<i>Receipt Less Expenditure</i>	373,488,471.76	59,379,094.36	432,867,566.12
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PUBLIC HEALTH AND TOXICOLOGICAL RESEARCH
CHOBA, PORT HARCOURT, RIVERS STATE



SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT PROJECT

Uses of Funds by Project Activities

UNIPT-1

Report Period : SECOND SEMESTER 2023

		CURRENT PERIOD			CURRENT YEAR			CUMULATIVE PROJECT LIFE		
		<u>Planned</u>	<u>Actual</u>	<u>Variance</u>	<u>Planned</u>	<u>Actual</u>	<u>Variance</u>	<u>Planned</u>	<u>Actual</u>	<u>Variance</u>
1 Eligible Expenditure Program under Parts 1&2										
21111-001	MOTOR VEHICLES (NEW ACE)	0.00	35,495,700.00	(35,495,700.00)	195,589,600.00	35,495,700.00	160,093,900.00	195,589,600.00	35,495,700.00	160,093,900.00
21111-002	COMPUTERS (NEW ACE)	12,000,000.00	14,071,800.00	(2,071,800.00)	21,383,200.00	14,071,800.00	7,311,400.00	171,383,200.00	33,800,196.47	137,583,003.53
21111-003	PRINTERS/ SCANNERS/ PHOTOCOPIERS (NEW ACE)	5,588,800.00	874,200.00	4,714,600.00	8,280,400.00	874,200.00	7,406,200.00	16,280,400.00	874,200.00	15,406,200.00
21111-004	SHREDDING MACHINES (NEW ACE)	4,000,000.00	0.00	4,000,000.00	5,794,400.00	0.00	5,794,400.00	5,794,400.00	0.00	5,794,400.00
21111-005	PROJECTORS (NEW ACE)	4,000,000.00	0.00	4,000,000.00	6,691,600.00	0.00	6,691,600.00	6,691,600.00	0.00	6,691,600.00
21111-006	BINDING EQUIPMENT (NEW ACE)	4,000,000.00	0.00	4,000,000.00	5,794,400.00	0.00	5,794,400.00	6,194,400.00	184,400.00	6,010,000.00
21111-007	CHAIRS (NEW ACE)	24,953,332.00	0.00	24,953,332.00	79,084,396.00	0.00	79,084,396.00	91,084,396.00	0.00	91,084,396.00
21111-008	TABLES (NEW ACE)	27,953,332.00	829,800.00	27,123,532.00	80,289,996.00	829,800.00	79,460,196.00	80,289,996.00	829,800.00	79,460,196.00
21111-009	SAFES/ FILE CABINETS/ CUPBOARDS (NEW ACE)	2,000,000.00	52,546,282.00	(50,546,282.00)	6,000,000.00	52,546,282.00	(46,546,282.00)	14,000,000.00	54,849,982.00	(40,849,982.00)
21111-010	LABORATORY/MEDICAL EQUIPMENTS (NEW ACE)	134,580,000.00	113,433,170.70	21,146,829.30	316,020,000.00	113,433,170.70	202,586,829.30	328,020,000.00	113,433,170.70	214,586,829.30
21111-011	SECURITY INSTALLATIONS/ EQUIPMENT (NEW ACE)	10,000,000.00	1,567,262.00	8,432,738.00	24,486,000.00	1,567,262.00	22,918,738.00	24,486,000.00	1,567,262.00	22,918,738.00
21111-012	ELECTRICITY TRANSMISSION NETWORK (NEW ACE)	0.00	15,380,159.88	(15,380,159.88)	26,916,000.00	15,579,159.88	11,336,840.12	29,316,000.00	16,604,610.31	12,711,389.69
21111-013	WATER DISTRIBUTION NETWORK (NEW ACE)	4,000,000.00	0.00	4,000,000.00	10,000,000.00	0.00	10,000,000.00	10,100,000.00	32,300.00	10,067,700.00



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		<u>Planned</u>	<u>Actual</u>	<u>Variance</u>	<u>Planned</u>	<u>Actual</u>	<u>Variance</u>	<u>Planned</u>	<u>Actual</u>	<u>Variance</u>
21111-014	BOREHOLES & OTHER WATER FACILITIES (NEW ACE)	0.00	8,784,565.08	(8,784,565.08)	30,000,000.00	8,784,565.08	21,215,434.92	30,300,000.00	8,864,565.08	21,435,434.92
21111-015	EARTH MOVING EQUIPMENT - BULL DOZERS ETC. (NI	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00
21111-016	INDUSTRIAL EQUIPMENT (NEW ACE)	0.00	0.00	0.00	400,000.00	0.00	400,000.00	400,000.00	0.00	400,000.00
21111-017	NAVIGATIONAL EQUIPMENT (NEW ACE)	0.00	0.00	0.00	400,000.00	0.00	400,000.00	400,000.00	0.00	400,000.00
21111-018	POWER GENERATING SETS (NEW ACE)	0.00	13,116,279.07	(13,116,279.07)	85,234,000.00	13,116,279.07	72,117,720.93	109,234,000.00	23,795,619.07	85,438,380.93
21111-019	BROADCAST & COMMUNICATION EQUIPMENTS (NEW	0.00	6,058,582.00	(6,058,582.00)	51,393,028.00	18,536,098.00	32,856,930.00	61,793,028.00	18,739,598.00	43,053,430.00
21111-020	OFFICE EQUIPMENT (NEW ACE)	81,645,200.00	8,062,390.00	73,582,810.00	135,477,200.00	8,192,850.00	127,284,350.00	210,657,200.00	49,199,832.15	161,457,367.85
21111-021	FURNITURE AND FITTINGS (NEW ACE)	0.00	8,384,854.00	(8,384,854.00)	0.00	8,384,854.00	(8,384,854.00)	0.00	8,384,854.00	(8,384,854.00)
21112-001	MINOR ROAD MAINTENANCE (NEW ACE)	2,000,000.00	1,784,985.00	215,015.00	6,000,000.00	1,851,185.00	4,148,815.00	17,000,000.00	4,474,674.72	12,525,325.28
21112-002	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL Q	4,000,000.00	17,456,732.33	(13,456,732.33)	12,000,000.00	17,674,232.33	(5,674,232.33)	54,000,000.00	38,024,496.39	15,975,503.61
21112-003	CONSTRUCTION OF BUILDING (NEW ACE)	58,318,000.00	0.00	58,318,000.00	565,236,000.00	91,714,989.78	473,521,010.22	1,405,236,000.00	426,387,394.78	978,848,605.22
21112-004	CONSTRUCTION OF ROAD NETWORK (NEW ACE)	0.00	39,160,646.20	(39,160,646.20)	0.00	39,943,666.20	(39,943,666.20)	0.00	39,943,666.20	(39,943,666.20)
21113-001	CLEANING & FUMIGATION SERVICES (NEW ACE)	2,400,000.00	265,750.00	2,134,250.00	4,800,000.00	585,930.00	4,214,070.00	6,640,000.00	1,329,360.00	5,310,640.00
21114-001	FINANCIAL CONSULTING SERVICES (NEW ACE)	2,000,000.00	100,000.00	1,900,000.00	8,000,000.00	100,000.00	7,900,000.00	11,000,000.00	8,512,506.00	2,487,494.00



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21114-002	INFORMATION TECHNOLOGY CONSULTING SERVICES	2,000,000.00	0.00	2,000,000.00	4,000,000.00	0.00	4,000,000.00	4,800,000.00	36,831,207.23	(32,031,207.23)
21114-003	LEGAL SERVICES CONSULTING SERVICES (NEW ACE)	0.00	0.00	0.00	6,000,000.00	0.00	6,000,000.00	8,000,000.00	0.00	8,000,000.00
21114-004	ENGINEERING CONSULTING SERVICES (NEW ACE)	4,000,000.00	514,577.86	3,485,422.14	10,000,000.00	514,577.86	9,485,422.14	43,600,000.00	1,252,477.86	42,347,522.14
21114-005	ARCHITECTURAL CONSULTING SERVICES (NEW ACE)	2,000,000.00	0.00	2,000,000.00	6,000,000.00	3,063,255.82	2,936,744.18	54,000,000.00	23,999,721.38	30,000,278.62
21114-006	SURVEYING CONSULTING SERVICES (NEW ACE)	1,000,000.00	100,000.00	900,000.00	3,000,000.00	570,000.00	2,430,000.00	39,800,000.00	570,000.00	39,230,000.00
21114-007	AGRICULTURAL CONSULTING (NEW ACE)	1,000,000.00	0.00	1,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00
21114-008	MEDICAL CONSULTING (NEW ACE)	0.00	0.00	0.00	2,803,750.00	0.00	2,803,750.00	22,803,750.00	330,000.00	22,473,750.00
21114-009	AUDITING OF ACCOUNTS (NEW ACE)	1,794,400.00	0.00	1,794,400.00	7,177,600.00	1,426,220.00	5,751,380.00	15,177,600.00	2,822,133.96	12,355,466.04
21115-001	LOCAL TRAINING (NEW ACE)	14,691,600.00	4,215,500.00	10,476,100.00	47,013,200.00	7,844,304.99	39,168,895.01	104,413,200.00	40,461,700.99	63,951,499.01
21115-002	INTERNATIONAL TRAINING (NEW ACE)	48,860,000.00	45,555,581.00	3,304,419.00	93,720,000.00	62,971,462.00	30,748,538.00	263,820,000.00	112,996,449.04	150,823,550.96
21116-001	BANK CHARGES (NEW ACE)	120,000.00	(27,089.50)	147,089.50	240,000.00	9,030.50	230,969.50	240,000.00	129,161.50	110,838.50
21116-002	LOCAL TRAVEL & TRANSPORT EXPENSES (NEW ACE)	3,000,000.00	1,295,000.00	1,705,000.00	5,000,000.00	2,466,850.00	2,533,150.00	41,800,000.00	7,154,125.00	34,645,875.00
21116-003	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQ	3,000,000.00	125,000.00	2,875,000.00	5,000,000.00	125,000.00	4,875,000.00	7,000,000.00	413,700.00	6,586,300.00
21116-004	MAINTENANCE OF OFFICE FURNITURE (NEW ACE)	3,000,000.00	198,500.00	2,801,500.00	5,000,000.00	198,500.00	4,801,500.00	16,000,000.00	608,000.00	15,392,000.00



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21116-005	MAINTENANCE OF OFFICE /IT EQUIPMENTS (NEW ACE)	24,000,000.00	977,500.00	23,022,500.00	37,000,000.00	1,080,600.00	35,919,400.00	59,000,000.00	1,318,100.00	57,681,900.00
21116-006	MAINTENANCE OF PLANTS/GENERATORS (NEW ACE)	18,000,000.00	889,988.00	17,110,012.00	31,000,000.00	940,488.00	30,059,512.00	33,400,000.00	1,024,438.00	32,375,562.00
21116-007	MAINTENANCE OF STREET LIGHTINGS (NEW ACE)	3,000,000.00	0.00	3,000,000.00	5,000,000.00	0.00	5,000,000.00	7,000,000.00	0.00	7,000,000.00
21116-008	MAINTENANCE OF COMMUNICATION EQUIPMENT (NEW ACE)	11,000,000.00	0.00	11,000,000.00	21,000,000.00	0.00	21,000,000.00	31,000,000.00	0.00	31,000,000.00
21116-009	ELECTRICITY CHARGES (NEW ACE)	14,000,000.00	200,000.00	13,800,000.00	26,000,000.00	366,200.00	25,633,800.00	26,400,000.00	428,200.00	25,971,800.00
21116-010	TELEPHONE CHARGES (NEW ACE)	1,000,000.00	0.00	1,000,000.00	3,000,000.00	0.00	3,000,000.00	3,400,000.00	0.00	3,400,000.00
21116-011	INTERNET ACCESS CHARGES (NEW ACE)	0.00	3,119,200.00	(3,119,200.00)	53,832,000.00	3,514,680.00	50,317,320.00	72,832,000.00	9,312,435.30	63,519,564.70
21116-012	SATELLITE BROADCASTING ACCESS CHARGES (NEW ACE)	1,000,000.00	0.00	1,000,000.00	3,000,000.00	67,150.00	2,932,850.00	4,800,000.00	67,150.00	4,732,850.00
21116-013	WATER RATES (NEW ACE)	1,000,000.00	0.00	1,000,000.00	3,000,000.00	0.00	3,000,000.00	3,400,000.00	0.00	3,400,000.00
21116-014	INTERACTIVE LEARNING NETWORK (NEW ACE)	1,000,000.00	8,171,441.43	(7,171,441.43)	2,000,000.00	8,233,119.43	(6,233,119.43)	9,200,000.00	8,551,285.63	648,714.37
21116-015	SOFTWARE CHARGES/ LICENCE RENEWAL (NEW ACE)	7,000,000.00	1,766,594.30	5,233,405.70	19,000,000.00	7,039,244.30	11,960,755.70	27,000,000.00	8,909,248.30	18,090,751.70
21116-016	OFFICE STATIONERIES/COMPUTER CONSUMABLES (NEW ACE)	6,392,532.00	727,000.00	5,665,532.00	13,177,596.00	1,416,250.00	11,761,346.00	18,777,596.00	58,102,418.74	(39,324,822.74)
21116-017	BOOKS (NEW ACE)	6,448,600.00	420,000.00	6,028,600.00	11,383,200.00	727,572.50	10,655,627.50	41,383,200.00	13,526,672.50	27,856,527.50
21116-018	NEWSPAPERS (NEW ACE)	1,000,000.00	0.00	1,000,000.00	3,000,000.00	0.00	3,000,000.00	4,000,000.00	0.00	4,000,000.00



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21116-019	MAGAZINES & PERIODICALS (NEW ACE)	1,794,400.00	138,690.00	1,655,710.00	4,486,000.00	1,941,902.00	2,544,098.00	7,686,000.00	3,080,292.30	4,605,707.70
21116-020	TEACHING AIDS/INSTRUCTION MATERIALS (NEW ACE)	2,000,000.00	434,500.00	1,565,500.00	6,000,000.00	450,500.00	5,549,500.00	18,000,000.00	681,329.50	17,318,670.50
21116-021	OFFICE RENT (NEW ACE)	1,000,000.00	0.00	1,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00
21116-022	RESIDENTIAL RENT (NEW ACE)	2,800,000.00	0.00	2,800,000.00	3,600,000.00	660,000.00	2,940,000.00	51,600,000.00	660,000.00	50,940,000.00
21116-023	MOTOR VEHICLE FUEL COST (NEW ACE)	3,000,000.00	0.00	3,000,000.00	5,600,000.00	0.00	5,600,000.00	12,800,000.00	300,000.00	12,500,000.00
21116-024	PLANT/GENERATOR FUEL COST (NEW ACE)	12,000,000.00	688,000.00	11,312,000.00	22,000,000.00	789,100.00	21,210,900.00	22,240,000.00	829,100.00	21,410,900.00
21116-025	PUBLICITY & ADVERTISEMENTS (NEW ACE)	12,000,000.00	2,690,629.88	9,309,370.12	20,000,000.00	4,003,859.88	15,996,140.12	26,050,000.00	6,049,755.51	20,000,244.49
21116-026	POSTAGES & COURIER SERVICES (NEW ACE)	6,000,000.00	0.00	6,000,000.00	10,000,000.00	29,250.00	9,970,750.00	11,200,000.00	29,250.00	11,170,750.00
21116-027	SUBSCRIPTION TO PROFESSIONAL BODIES (NEW ACE)	4,000,000.00	101,236.40	3,898,763.60	8,000,000.00	49,697,005.56	(41,697,005.56)	11,800,000.00	51,259,217.54	(39,459,217.54)
21116-028	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE (N	12,000,000.00	300,000.00	11,700,000.00	20,000,000.00	300,000.00	19,700,000.00	35,200,000.00	5,961,100.00	29,238,900.00
21116-029	WAGES/ALLOWANCES (NEW ACE)	6,000,000.00	1,693,740.00	4,306,260.00	12,000,000.00	2,418,740.00	9,581,260.00	17,060,000.00	3,518,740.00	13,541,260.00
21116-030	TEAM BUILDING COST (NEW ACE)	5,000,000.00	1,022,980.00	3,977,020.00	10,000,000.00	1,479,580.00	8,520,420.00	25,750,000.00	8,321,230.00	17,428,770.00
21116-031	INTERNATIONAL TRAVELS (NEW ACE)	12,000,000.00	0.00	12,000,000.00	20,000,000.00	1,667,540.00	18,332,460.00	63,600,000.00	20,701,685.72	42,898,314.28
21116-032	STUDENT COSTS (NEW ACE)	44,860,000.00	51,800,950.00	(6,940,950.00)	80,748,000.00	54,586,260.00	26,161,740.00	548,748,000.00	209,566,378.00	339,181,622.00



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21116-033	ACCREDITATION EXPENSES (NEW ACE)	0.00	1,276,689.70	(1,276,689.70)	82,542,400.00	3,135,729.95	79,406,670.05	182,542,400.00	41,563,729.23	140,978,670.77
21116-034	LABORATORY CONSUMABLES/REAGENTS (NEW ACE)	15,701,000.00	153,200.00	15,547,800.00	31,402,000.00	153,200.00	31,248,800.00	39,802,000.00	168,200.00	39,633,800.00
21116-035	INSURANCE EXPENSES (NEW ACE)	53,000,000.00	0.00	53,000,000.00	93,000,000.00	0.00	93,000,000.00	93,000,000.00	0.00	93,000,000.00
21116-036	OPERATION COST (NEW ACE)	11,000,000.00	3,293,595.00	7,706,405.00	20,000,000.00	5,258,795.00	14,741,205.00	20,000,000.00	5,258,795.00	14,741,205.00
21116-037	WORKSHOPS/SEMINAR (NEW ACE)	3,783,200.00	18,244,197.00	(14,460,997.00)	22,030,000.00	19,058,697.00	2,971,303.00	22,030,000.00	19,058,697.00	2,971,303.00
Sub Total: Category 1			487,460,359.33			691,486,688.83			1,591,144,313.10	
Total: UNIPT-1			487,460,359.33			691,486,688.83			1,591,144,313.10	



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1 ESTABLISHING NEW AND SCALING-UP WELL-PERFORMING EXISTING ACEs FOR DEVELOPMENT IMPACT										
21111-001	MOTOR VEHICLES (NEW ACE)	0.00	35,495,700.00	(35,495,700.00)	195,589,600.00	35,495,700.00	160,093,900.00	195,589,600.00	35,495,700.00	160,093,900.00
21111-002	COMPUTERS (NEW ACE)	12,000,000.00	14,071,800.00	(2,071,800.00)	21,383,200.00	14,071,800.00	7,311,400.00	171,383,200.00	33,800,196.47	137,583,003.53
21111-003	PRINTERS/ SCANNERS/ PHOTOCOPIERS (NEW ACE)	5,588,800.00	874,200.00	4,714,600.00	8,280,400.00	874,200.00	7,406,200.00	16,280,400.00	874,200.00	15,406,200.00
21111-004	SHREDDING MACHINES (NEW ACE)	4,000,000.00	0.00	4,000,000.00	5,794,400.00	0.00	5,794,400.00	5,794,400.00	0.00	5,794,400.00
21111-005	PROJECTORS (NEW ACE)	4,000,000.00	0.00	4,000,000.00	6,691,600.00	0.00	6,691,600.00	6,691,600.00	0.00	6,691,600.00
21111-006	BINDING EQUIPMENT (NEW ACE)	4,000,000.00	0.00	4,000,000.00	5,794,400.00	0.00	5,794,400.00	6,194,400.00	184,400.00	6,010,000.00
21111-007	CHAIRS (NEW ACE)	24,953,332.00	0.00	24,953,332.00	79,084,396.00	0.00	79,084,396.00	91,084,396.00	0.00	91,084,396.00
21111-008	TABLES (NEW ACE)	27,953,332.00	829,800.00	27,123,532.00	80,289,996.00	829,800.00	79,460,196.00	80,289,996.00	829,800.00	79,460,196.00
21111-009	SAFES/ FILE CABINETS/ CUPBOARDS (NEW ACE)	2,000,000.00	52,546,282.00	(50,546,282.00)	6,000,000.00	52,546,282.00	(46,546,282.00)	14,000,000.00	54,849,982.00	(40,849,982.00)
21111-010	LABORATORY/MEDICAL EQUIPMENTS (NEW ACE)	134,580,000.00	113,433,170.70	21,146,829.30	316,020,000.00	113,433,170.70	202,586,829.30	328,020,000.00	113,433,170.70	214,586,829.30
21111-011	SECURITY INSTALLATIONS/ EQUIPMENT (NEW ACE)	10,000,000.00	1,567,262.00	8,432,738.00	24,486,000.00	1,567,262.00	22,918,738.00	24,486,000.00	1,567,262.00	22,918,738.00
21111-012	ELECTRICITY TRANSMISSION NETWORK (NEW ACE)	0.00	15,380,159.88	(15,380,159.88)	26,916,000.00	15,579,159.88	11,336,840.12	29,316,000.00	16,604,610.31	12,711,389.69
21111-013	WATER DISTRIBUTION NETWORK (NEW ACE)	4,000,000.00	0.00	4,000,000.00	10,000,000.00	0.00	10,000,000.00	10,100,000.00	32,300.00	10,067,700.00



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21111-014	BOREHOLES & OTHER WATER FACILITIES (NEW ACE)	0.00	8,784,565.08	(8,784,565.08)	30,000,000.00	8,784,565.08	21,215,434.92	30,300,000.00	8,864,565.08	21,435,434.92
21111-015	EARTH MOVING EQUIPMENT - BULL DOZERS ETC. (NI	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00
21111-016	INDUSTRIAL EQUIPMENT (NEW ACE)	0.00	0.00	0.00	400,000.00	0.00	400,000.00	400,000.00	0.00	400,000.00
21111-017	NAVIGATIONAL EQUIPMENT (NEW ACE)	0.00	0.00	0.00	400,000.00	0.00	400,000.00	400,000.00	0.00	400,000.00
21111-018	POWER GENERATING SETS (NEW ACE)	0.00	13,116,279.07	(13,116,279.07)	85,234,000.00	13,116,279.07	72,117,720.93	109,234,000.00	23,795,619.07	85,438,380.93
21111-019	BROADCAST & COMMUNICATION EQUIPMENTS (NEV	0.00	6,058,582.00	(6,058,582.00)	51,393,028.00	18,536,098.00	32,856,930.00	61,793,028.00	18,739,598.00	43,053,430.00
21111-020	OFFICE EQUIPMENT (NEW ACE)	81,645,200.00	8,062,390.00	73,582,810.00	135,477,200.00	8,192,850.00	127,284,350.00	210,657,200.00	49,199,832.15	161,457,367.85
21111-021	FURNITURE AND FITTINGS (NEW ACE)	0.00	8,384,854.00	(8,384,854.00)	0.00	8,384,854.00	(8,384,854.00)	0.00	8,384,854.00	(8,384,854.00)
21112-001	MINOR ROAD MAINTENANCE (NEW ACE)	2,000,000.00	1,784,985.00	215,015.00	6,000,000.00	1,851,185.00	4,148,815.00	17,000,000.00	4,474,674.72	12,525,325.28
21112-002	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL Q	4,000,000.00	17,456,732.33	(13,456,732.33)	12,000,000.00	17,674,232.33	(5,674,232.33)	54,000,000.00	38,024,496.39	15,975,503.61
21112-003	CONSTRUCTION OF BUILDING (NEW ACE)	58,318,000.00	0.00	58,318,000.00	565,236,000.00	91,714,989.78	473,521,010.22	1,405,236,000.00	426,387,394.78	978,848,605.22
21112-004	CONSTRUCTION OF ROAD NETWORK (NEW ACE)	0.00	39,160,646.20	(39,160,646.20)	0.00	39,943,666.20	(39,943,666.20)	0.00	39,943,666.20	(39,943,666.20)
21113-001	CLEANING & FUMIGATION SERVICES (NEW ACE)	2,400,000.00	265,750.00	2,134,250.00	4,800,000.00	585,930.00	4,214,070.00	6,640,000.00	1,329,360.00	5,310,640.00
21114-001	FINANCIAL CONSULTING SERVICES (NEW ACE)	2,000,000.00	100,000.00	1,900,000.00	8,000,000.00	100,000.00	7,900,000.00	11,000,000.00	8,512,506.00	2,487,494.00



AFRICA CENTRE OF EXCELLENCE
PUBLIC HEALTH AND TOXICOLOGICAL RESEARCH
CHObA, PORT HARCOURT, RIVERS STATE



SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT PROJECT

Uses of Funds by Project Activities

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Report Period : SECOND SEMESTER 2023

		CURRENT PERIOD			CURRENT YEAR			CUMULATIVE PROJECT LIFE		
		<u>Planned</u>	<u>Actual</u>	<u>Variance</u>	<u>Planned</u>	<u>Actual</u>	<u>Variance</u>	<u>Planned</u>	<u>Actual</u>	<u>Variance</u>
21114-002	INFORMATION TECHNOLOGY CONSULTING SERVICES	2,000,000.00	0.00	2,000,000.00	4,000,000.00	0.00	4,000,000.00	4,800,000.00	36,831,207.23	(32,031,207.23)
21114-003	LEGAL SERVICES CONSULTING SERVICES (NEW ACE)	0.00	0.00	0.00	6,000,000.00	0.00	6,000,000.00	8,000,000.00	0.00	8,000,000.00
21114-004	ENGINEERING CONSULTING SERVICES (NEW ACE)	4,000,000.00	514,577.86	3,485,422.14	10,000,000.00	514,577.86	9,485,422.14	43,600,000.00	1,252,477.86	42,347,522.14
21114-005	ARCHITECTURAL CONSULTING SERVICES (NEW ACE)	2,000,000.00	0.00	2,000,000.00	6,000,000.00	3,063,255.82	2,936,744.18	54,000,000.00	23,999,721.38	30,000,278.62
21114-006	SURVEYING CONSULTING SERVICES (NEW ACE)	1,000,000.00	100,000.00	900,000.00	3,000,000.00	570,000.00	2,430,000.00	39,800,000.00	570,000.00	39,230,000.00
21114-007	AGRICULTURAL CONSULTING (NEW ACE)	1,000,000.00	0.00	1,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00
21114-008	MEDICAL CONSULTING (NEW ACE)	0.00	0.00	0.00	2,803,750.00	0.00	2,803,750.00	22,803,750.00	330,000.00	22,473,750.00
21114-009	AUDITING OF ACCOUNTS (NEW ACE)	1,794,400.00	0.00	1,794,400.00	7,177,600.00	1,426,220.00	5,751,380.00	15,177,600.00	2,822,133.96	12,355,466.04
21115-001	LOCAL TRAINING (NEW ACE)	14,691,600.00	4,215,500.00	10,476,100.00	47,013,200.00	7,844,304.99	39,168,895.01	104,413,200.00	40,461,700.99	63,951,499.01
21115-002	INTERNATIONAL TRAINING (NEW ACE)	48,860,000.00	45,555,581.00	3,304,419.00	93,720,000.00	62,971,462.00	30,748,538.00	263,820,000.00	112,996,449.04	150,823,550.96
21116-001	BANK CHARGES (NEW ACE)	120,000.00	(27,089.50)	147,089.50	240,000.00	9,030.50	230,969.50	240,000.00	129,161.50	110,838.50
21116-002	LOCAL TRAVEL & TRANSPORT EXPENSES (NEW ACE)	3,000,000.00	1,295,000.00	1,705,000.00	5,000,000.00	2,466,850.00	2,533,150.00	41,800,000.00	7,154,125.00	34,645,875.00
21116-003	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQ	3,000,000.00	125,000.00	2,875,000.00	5,000,000.00	125,000.00	4,875,000.00	7,000,000.00	413,700.00	6,586,300.00
21116-004	MAINTENANCE OF OFFICE FURNITURE (NEW ACE)	3,000,000.00	198,500.00	2,801,500.00	5,000,000.00	198,500.00	4,801,500.00	16,000,000.00	608,000.00	15,392,000.00



AFRICA CENTRE OF EXCELLENCE
PUBLIC HEALTH AND TOXICOLOGICAL RESEARCH
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SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT PROJECT

Uses of Funds by Project Activities

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		<u>Planned</u>	<u>Actual</u>	<u>Variance</u>	<u>Planned</u>	<u>Actual</u>	<u>Variance</u>	<u>Planned</u>	<u>Actual</u>	<u>Variance</u>
21116-005	MAINTENANCE OF OFFICE /IT EQUIPMENTS (NEW ACE)	24,000,000.00	977,500.00	23,022,500.00	37,000,000.00	1,080,600.00	35,919,400.00	59,000,000.00	1,318,100.00	57,681,900.00
21116-006	MAINTENANCE OF PLANTS/GENERATORS (NEW ACE)	18,000,000.00	889,988.00	17,110,012.00	31,000,000.00	940,488.00	30,059,512.00	33,400,000.00	1,024,438.00	32,375,562.00
21116-007	MAINTENANCE OF STREET LIGHTINGS (NEW ACE)	3,000,000.00	0.00	3,000,000.00	5,000,000.00	0.00	5,000,000.00	7,000,000.00	0.00	7,000,000.00
21116-008	MAINTENANCE OF COMMUNICATION EQUIPMENT (NEW ACE)	11,000,000.00	0.00	11,000,000.00	21,000,000.00	0.00	21,000,000.00	31,000,000.00	0.00	31,000,000.00
21116-009	ELECTRICITY CHARGES (NEW ACE)	14,000,000.00	200,000.00	13,800,000.00	26,000,000.00	366,200.00	25,633,800.00	26,400,000.00	428,200.00	25,971,800.00
21116-010	TELEPHONE CHARGES (NEW ACE)	1,000,000.00	0.00	1,000,000.00	3,000,000.00	0.00	3,000,000.00	3,400,000.00	0.00	3,400,000.00
21116-011	INTERNET ACCESS CHARGES (NEW ACE)	0.00	3,119,200.00	(3,119,200.00)	53,832,000.00	3,514,680.00	50,317,320.00	72,832,000.00	9,312,435.30	63,519,564.70
21116-012	SATELLITE BROADCASTING ACCESS CHARGES (NEW ACE)	1,000,000.00	0.00	1,000,000.00	3,000,000.00	67,150.00	2,932,850.00	4,800,000.00	67,150.00	4,732,850.00
21116-013	WATER RATES (NEW ACE)	1,000,000.00	0.00	1,000,000.00	3,000,000.00	0.00	3,000,000.00	3,400,000.00	0.00	3,400,000.00
21116-014	INTERACTIVE LEARNING NETWORK (NEW ACE)	1,000,000.00	8,171,441.43	(7,171,441.43)	2,000,000.00	8,233,119.43	(6,233,119.43)	9,200,000.00	8,551,285.63	648,714.37
21116-015	SOFTWARE CHARGES/ LICENCE RENEWAL (NEW ACE)	7,000,000.00	1,766,594.30	5,233,405.70	19,000,000.00	7,039,244.30	11,960,755.70	27,000,000.00	8,909,248.30	18,090,751.70
21116-016	OFFICE STATIONERIES/COMPUTER CONSUMABLES (NEW ACE)	6,392,532.00	727,000.00	5,665,532.00	13,177,596.00	1,416,250.00	11,761,346.00	18,777,596.00	58,102,418.74	(39,324,822.74)
21116-017	BOOKS (NEW ACE)	6,448,600.00	420,000.00	6,028,600.00	11,383,200.00	727,572.50	10,655,627.50	41,383,200.00	13,526,672.50	27,856,527.50
21116-018	NEWSPAPERS (NEW ACE)	1,000,000.00	0.00	1,000,000.00	3,000,000.00	0.00	3,000,000.00	4,000,000.00	0.00	4,000,000.00



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		<u>Planned</u>	<u>Actual</u>	<u>Variance</u>	<u>Planned</u>	<u>Actual</u>	<u>Variance</u>	<u>Planned</u>	<u>Actual</u>	<u>Variance</u>
21116-019	MAGAZINES & PERIODICALS (NEW ACE)	1,794,400.00	138,690.00	1,655,710.00	4,486,000.00	1,941,902.00	2,544,098.00	7,686,000.00	3,080,292.30	4,605,707.70
21116-020	TEACHING AIDS/INSTRUCTION MATERIALS (NEW ACE)	2,000,000.00	434,500.00	1,565,500.00	6,000,000.00	450,500.00	5,549,500.00	18,000,000.00	681,329.50	17,318,670.50
21116-021	OFFICE RENT (NEW ACE)	1,000,000.00	0.00	1,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00
21116-022	RESIDENTIAL RENT (NEW ACE)	2,800,000.00	0.00	2,800,000.00	3,600,000.00	660,000.00	2,940,000.00	51,600,000.00	660,000.00	50,940,000.00
21116-023	MOTOR VEHICLE FUEL COST (NEW ACE)	3,000,000.00	0.00	3,000,000.00	5,600,000.00	0.00	5,600,000.00	12,800,000.00	300,000.00	12,500,000.00
21116-024	PLANT/GENERATOR FUEL COST (NEW ACE)	12,000,000.00	688,000.00	11,312,000.00	22,000,000.00	789,100.00	21,210,900.00	22,240,000.00	829,100.00	21,410,900.00
21116-025	PUBLICITY & ADVERTISEMENTS (NEW ACE)	12,000,000.00	2,690,629.88	9,309,370.12	20,000,000.00	4,003,859.88	15,996,140.12	26,050,000.00	6,049,755.51	20,000,244.49
21116-026	POSTAGES & COURIER SERVICES (NEW ACE)	6,000,000.00	0.00	6,000,000.00	10,000,000.00	29,250.00	9,970,750.00	11,200,000.00	29,250.00	11,170,750.00
21116-027	SUBSCRIPTION TO PROFESSIONAL BODIES (NEW ACE)	4,000,000.00	101,236.40	3,898,763.60	8,000,000.00	49,697,005.56	(41,697,005.56)	11,800,000.00	51,259,217.54	(39,459,217.54)
21116-028	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE (N	12,000,000.00	300,000.00	11,700,000.00	20,000,000.00	300,000.00	19,700,000.00	35,200,000.00	5,961,100.00	29,238,900.00
21116-029	WAGES/ALLOWANCES (NEW ACE)	6,000,000.00	1,693,740.00	4,306,260.00	12,000,000.00	2,418,740.00	9,581,260.00	17,060,000.00	3,518,740.00	13,541,260.00
21116-030	TEAM BUILDING COST (NEW ACE)	5,000,000.00	1,022,980.00	3,977,020.00	10,000,000.00	1,479,580.00	8,520,420.00	25,750,000.00	8,321,230.00	17,428,770.00
21116-031	INTERNATIONAL TRAVELS (NEW ACE)	12,000,000.00	0.00	12,000,000.00	20,000,000.00	1,667,540.00	18,332,460.00	63,600,000.00	20,701,685.72	42,898,314.28
21116-032	STUDENT COSTS (NEW ACE)	44,860,000.00	51,800,950.00	(6,940,950.00)	80,748,000.00	54,586,260.00	26,161,740.00	548,748,000.00	209,566,378.00	339,181,622.00



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		<u>Planned</u>	<u>Actual</u>	<u>Variance</u>	<u>Planned</u>	<u>Actual</u>	<u>Variance</u>	<u>Planned</u>	<u>Actual</u>	<u>Variance</u>
21116-033	ACCREDITATION EXPENSES (NEW ACE)	0.00	1,276,689.70	(1,276,689.70)	82,542,400.00	3,135,729.95	79,406,670.05	182,542,400.00	41,563,729.23	140,978,670.77
21116-034	LABORATORY CONSUMABLES/REAGENTS (NEW ACE)	15,701,000.00	153,200.00	15,547,800.00	31,402,000.00	153,200.00	31,248,800.00	39,802,000.00	168,200.00	39,633,800.00
21116-035	INSURANCE EXPENSES (NEW ACE)	53,000,000.00	0.00	53,000,000.00	93,000,000.00	0.00	93,000,000.00	93,000,000.00	0.00	93,000,000.00
21116-036	OPERATION COST (NEW ACE)	11,000,000.00	3,293,595.00	7,706,405.00	20,000,000.00	5,258,795.00	14,741,205.00	20,000,000.00	5,258,795.00	14,741,205.00
21116-037	WORKSHOPS/SEMINAR (NEW ACE)	3,783,200.00	18,244,197.00	(14,460,997.00)	22,030,000.00	19,058,697.00	2,971,303.00	22,030,000.00	19,058,697.00	2,971,303.00
Sub Total: Component 1			487,460,359.33			691,486,688.83			1,591,144,313.10	
Total: UNIPT-1			487,460,359.33			691,486,688.83			1,591,144,313.10	



AFRICA CENTRE OF EXCELLENCE FOR PUBLIC HEALTH AND TOXICOLOGICAL RESEARCH
UNIVERSITY OF PORTHARCOURT



Budget Line	Code	Personnel Cost	Annual Budget	Jul	Aug	Sep	Oct	Nov	Dec	Total Exp
517021016	21010101	Salary	12,852,158,126.00	1,244,609,759.32	1,244,609,759.32	1,244,609,759.32	652,782,493.45	652,782,493.45	652,782,493.45	5,692,176,758.31
Budget Line	Code	Overhead Cost								-
21115-002	International Tra		93,720,000.00	1,444,000.00	862,000.00	1,487,500.00	626,000.00	1,240,000.00	-	5,659,500.00
21116-002	Local Travel &		5,000,000.00	634,450.00	640,000.00	-	630,000.00	25,000.00	-	1,929,450.00
21116-030	Team Building C		10,000,000.00	323,500.00	102,000.00	140,000.00	550,980.00	180,000.00	-	1,296,480.00
21116-032	Students costs		80,748,000.00	1,000,000.00	500,000.00	500,000.00	700,000.00	300,260.00	-	3,000,260.00
21116-037	Workshops/Sem		22,030,000.00	2,960,260.00	1,122,000.00	1,210,500.00	13,153,470.00	2,844,227.00	-	21,290,457.00
		Total	13,063,656,126.00	1,250,971,969.32	1,247,835,759.32	1,247,947,759.32	668,442,943.45	657,371,980.45	652,782,493.45	5,725,352,905.31

Submitted by: Dr Nengi Isagua

Professor Daprim S. Ogaji

[Handwritten signatures and stamps]

[Stamp: INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA]

[Stamp: 0593658]



AFRICA CENTRE OF EXCELLENCE FOR PUBLIC HEALTH AND TOXICOLOGICAL RESEARCH (ACE-PUTOR)
AFRICA [SECOND] CENTERS OF EXCELLENCE FOR DEVELOPMENT
IMPACT PROJECT (P164546 for 1st ACE IMPACT or P169064 for 2nd ACE Impact)
Statement of Reimbursable Eligible Expenditure Programs (EEPs) - Detailed Report
for the year ending December 2023

	Month/Year	IN USD			IN SDR	
		Local Currency (Equiv.) [NGN]	Official Monthly average exchange rate (Local Currency to USD)	USD	IMF Exchange rate monthly average USD to SDR	SDR
	January 2023	881,737,462.36	437.2000	2,016,783	0.7173	1,446,730.82
	February 2023	912,784,829.06	437.2000	2,087,797	0.7184	1,499,885.75
	March 2023	941,782,797.29	451.8000	2,084,513	0.7187	1,498,148.25
	April 2023	912,768,115.76	451.8000	2,020,292	0.7208	1,456,311.45
	May 2023	906,449,679.19	451.8000	2,006,307	0.7238	1,452,088.14
	June 2023	904,213,754.50	451.8000	2,001,358	0.7218	1,444,568.83
	July 2023	1,244,609,759.32	776.1600	1,603,548	0.7240	1,160,918.41
	August 2023	1,244,609,759.32	776.1600	1,603,548	0.7284	1,168,052.96
	September 2023	1,244,609,759.32	776.1600	1,603,548	0.7308	1,171,909.79
	October 2023	652,782,493.45	786.2000	830,301	0.7289	605,188.78
	November 2023	652,782,493.45	776.2000	840,998	0.7272	611,568.42
	December 2023	652,782,493.45	776.2000	840,998	0.7252	609,913.12
						-
TOTAL		11,151,913,396.47		19,539,990.88		14,125,284.71
Note						
[Other Operating Costs]		2,787,978,349.12		4,884,997.72		3,531,321.18
EEP		13,939,891,745.59		24,424,988.61		17,656,605.88

Submitted by: Dr Nengi Isagua

Professor Daprim S. Ogaji

[Signature]

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