



SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT PROJECT

Sources and Uses of Funds

Report From 01/01/2023 to 30/06/2023

UNIPT-2

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)	318,713,811.88	1,495,782,064.74	1,814,495,876.62
REIMBURSEMENT FROM NUC (AFD)	0.00	0.00	0.00
SALES FROM CONSULTANCY	0.00	0.00	0.00
MISCELLANEOUS RECEIPTS	15,000.00	1,425,500.00	1,440,500.00
SCHOOL FEES	14,268,457.95	0.00	14,268,457.95
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>	332,997,269.83	1,497,207,564.74	1,830,204,834.57
Expenditure by Component			
ESTABLISHING NEW AND SCALING-UP WELL-PERFORMING EXISTING ACEs FOR DEVELOPMENT IMPACT	228,303,694.15	1,407,499,834.12	1,635,803,528.27
ENHANCING NATIONAL AND REGIONAL LEVEL PROJECT FACILITATION AND M&E	0.00	0.00	0.00
<i>Total Expenditure</i>	228,303,694.15	1,407,499,834.12	1,635,803,528.27
<i>Receipt Less Expenditure</i>	104,693,575.68	89,707,730.62	194,401,306.30
 <i>Add: Exchange Rate Difference</i>	0.00	0.00	0.00
<i>Add: Unretired Advances and Unremitted Taxes</i>	(19,028,572.04)	(88,417,402.20)	(107,445,974.24)
<i>Net Change in Cash</i>	85,665,003.64	1,290,328.42	86,955,332.06
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	1,290,328.42	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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<i>Total Opening Balance</i>	1,290,328.42	0.00	0.00
<i>Add: Net Change in Cash</i>	85,665,003.64	1,290,328.42	86,955,332.06
<i>Net Cash Available</i>	86,955,332.06	1,290,328.42	86,955,332.06
Closing 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	86,955,332.06	1,290,328.42	86,955,332.06
ACE SUSTAINABILITY (NAIRA) ACCOUNT	0.00	0.00	0.00
ACE REIMBURSEMENT (DRAW-DOWN) ACCO	0.00	0.00	0.00
<i>Total Closing Balance</i>	86,955,332.06	1,290,328.42	86,955,332.06

Notes: The following rates were used for conversion:

Opening balances of SA for reporting period: 1US\$ = 0

IBRD funds received and any foreign expenditures made are converted
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	58,580,637.04	0.00
12454-001	WITHHOLDING TAX (FEDERAL)	21,335,027.25	0.00
12454-002	WITHHOLDING TAX (STATE)	15,407,413.05	0.00
Total		95,323,077.34	0.00

Difference as par Souces and Uses of Funds: (95,323,077.34)



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MISCELLANEOUS RECEIPTS	15,000.00	1,425,500.00	1,440,500.00
SCHOOL FEES	14,268,457.95	0.00	14,268,457.95
FEES FROM SHORT COURSES	0.00	0.00	0.00
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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>	332,997,269.83	1,497,207,564.74	1,830,204,834.57
Expenditure by Category			
Eligible Expenditure Program under Parts 1&2	228,303,694.15	1,407,499,834.12	1,635,803,528.27
Goods, Works, Non-Consulting Services, Consulting Services, Training & Operating Costs under Part 3	0.00	0.00	0.00
<i>Total Expenditure</i>	228,303,694.15	1,407,499,834.12	1,635,803,528.27
<i>Receipt Less Expenditure</i>	104,693,575.68	89,707,730.62	194,401,306.30
 <i>Add: Exchange Rate Difference</i>	0.00	0.00	0.00
<i>Add: Unretired Advances and Unremitted Taxes</i>	(19,028,572.04)	(88,417,402.20)	(107,445,974.24)
<i>Net Change in Cash</i>	85,665,003.64	1,290,328.42	86,955,332.06
Opening Balance			
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ACE OPERATIONAL (DOLLAR) ACCOUNT	0.00	0.00	0.00
ACE SUSTAINABILITY (DOLLAR) ACCOUNT	0.00	0.00	0.00
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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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<i>Total Opening Balance</i>	1,290,328.42	0.00	0.00
<i>Add: Net Change in Cash</i>	85,665,003.64	1,290,328.42	86,955,332.06
<i>Net Cash Available</i>	86,955,332.06	1,290,328.42	86,955,332.06
Closing 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	86,955,332.06	1,290,328.42	86,955,332.06
ACE SUSTAINABILITY (NAIRA) ACCOUNT	0.00	0.00	0.00
ACE REIMBURSEMENT (DRAW-DOWN) ACCO	0.00	0.00	0.00
<i>Total Closing Balance</i>	86,955,332.06	1,290,328.42	86,955,332.06

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Schedule to Sources and Uses of Funds

Unremitted Taxes and Unretired Advances

		Debit	Credit
12453	VAT DEDUCTIONS	58,580,637.04	0.00
12454-001	WITHHOLDING TAX (FEDERAL)	21,335,027.25	0.00
12454-002	WITHHOLDING TAX (STATE)	15,407,413.05	0.00
Total		95,323,077.34	0.00

Difference as par Souces and Uses of Funds: (95,323,077.34)



SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT PROJECT

Uses of Funds by Project Activities (IDA only)

UNIPT-2

Report Period : FIRST SEMESTER 2023

		CURRENT PERIOD			CURRENT YEAR			CUMULATIVE PROJECT LIFE		
		<i>Planned</i>	<i>Actual</i>	<i>Variance</i>	<i>Planned</i>	<i>Actual</i>	<i>Variance</i>	<i>Planned</i>	<i>Actual</i>	<i>Variance</i>
1 ESTABLISHING NEW AND SCALING-UP WELL-PERFORMING EXISTING ACEs FOR DEVELOPMENT IMPACT										
21211-001	MOTOR VEHICLES (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	78,000,000.00	76,887,800.00	1,112,200.00
21211-002	COMPUTERS (ACE-1)	0.00	570,000.00	(570,000.00)	0.00	570,000.00	(570,000.00)	20,000,000.00	19,786,740.00	213,260.00
21211-003	PRINTERS/ SCANNERS/ PHOTOCOPIERS (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21211-004	SHREDDING MACHINES (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21211-005	PROJECTORS (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21211-006	BINDING EQUIPMENT (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21211-007	CHAIRS (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	700,000.00	563,000.00	137,000.00
21211-008	TABLES (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	33,000,000.00	32,912,398.60	87,601.40
21211-009	SAFES/ FILE CABINETS/ CUPBOARDS (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21211-010	LABORATORY/MEDICAL EQUIPMENTS (ACE-1)	0.00	14,046,522.74	(14,046,522.74)	0.00	15,090,578.55	(15,090,578.55)	54,000,000.00	69,037,648.55	(15,037,648.55)
21211-011	SECURITY INSTALLATIONS/ EQUIPMENT (ACE-1)	0.00	120,000.00	(120,000.00)	0.00	8,367,560.00	(8,367,560.00)	18,500,000.00	26,393,020.00	(7,893,020.00)
21211-012	ELECTRICITY TRANSMISSION NETWORK (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	7,000,000.00	6,724,470.20	275,529.80
21211-013	WATER DISTRIBUTION NETWORK (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT PROJECT

Uses of Funds by Project Activities (IDA only)

UNIPT-2

Report Period : FIRST 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>
21211-014	BOREHOLES & OTHER WATER FACILITIES (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21211-015	EARTH MOVING EQUIPMENT - BULL DOZERS ETC. (AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21211-016	INDUSTRIAL EQUIPMENT (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21211-017	NAVIGATIONAL EQUIPMENT (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	850,000.00	800,000.00	50,000.00
21211-018	POWER GENERATING SETS (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	24,675,400.00	20,645,377.91	4,030,022.09
21211-019	BROADCAST & COMMUNICATION EQUIPMENTS (ACE	0.00	0.00	0.00	0.00	0.00	0.00	8,000,000.00	7,885,800.00	114,200.00
21211-020	OFFICE EQUIPMENT (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	17,140,243.20	12,514,600.00	4,625,643.20
21211-021	FURNITURE AND FITTINGS	0.00	18,086,835.12	(18,086,835.12)	0.00	18,086,835.12	(18,086,835.12)	0.00	18,086,835.12	(18,086,835.12)
21212-001	MINOR ROAD MAINTENANCE (ACE-1)	0.00	1,184,890.00	(1,184,890.00)	0.00	1,184,890.00	(1,184,890.00)	3,500,000.00	4,303,340.00	(803,340.00)
21212-002	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL Q	0.00	0.00	0.00	0.00	0.00	0.00	20,000,000.00	19,934,124.66	65,875.34
21212-003	CONSTRUCTION OF BUILDING (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	78,000,000.00	75,994,627.80	2,005,372.20
21212-004	CONSTRUCTION OF ROADS NETWORK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21213-001	CLEANING & FUMIGATION SERVICES (ACE-1)	0.00	384,370.00	(384,370.00)	0.00	574,370.00	(574,370.00)	1,500,000.00	1,767,320.00	(267,320.00)
21214-001	FINANCIAL CONSULTING SERVICES (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	20,855.00	4,145.00



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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>
21214-002	INFORMATION TECHNOLOGY CONSULTING SERVICES	0.00	773,023.23	(773,023.23)	0.00	1,021,395.31	(1,021,395.31)	1,089,000.00	2,000,395.31	(911,395.31)
21214-003	LEGAL SERVICES CONSULTING SERVICES (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21214-004	ENGINEERING CONSULTING SERVICES (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	7,500,000.00	7,265,047.70	234,952.30
21214-005	ARCHITECTURAL CONSULTING SERVICES (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	2,500,000.00	2,392,015.88	107,984.12
21214-006	SURVEYING CONSULTING SERVICES (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21214-007	AGRICULTURAL CONSULTING (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21214-008	MEDICAL CONSULTING (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21214-009	AUDITING OF ACCOUNTS (ACE-1)	0.00	3,435,000.00	(3,435,000.00)	0.00	3,435,000.00	(3,435,000.00)	5,100,000.00	8,362,897.25	(3,262,897.25)
21215-001	LOCAL TRAINING (ACE-1)	0.00	2,287,000.00	(2,287,000.00)	0.00	2,287,000.00	(2,287,000.00)	42,842,900.00	39,629,067.19	3,213,832.81
21215-002	INTERNATIONAL TRAINING (ACE-1)	0.00	63,074,878.88	(63,074,878.88)	0.00	84,723,099.88	(84,723,099.88)	131,217,895.22	215,803,942.34	(84,586,047.12)
21216-002	LOCAL TRAVEL & TRANSPORT EXPENSES (ACE-1)	0.00	2,436,899.99	(2,436,899.99)	0.00	3,463,399.99	(3,463,399.99)	10,198,100.00	13,020,849.99	(2,822,749.99)
21216-003	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQ	0.00	882,500.00	(882,500.00)	0.00	882,500.00	(882,500.00)	1,733,800.00	2,067,100.00	(333,300.00)
21216-004	MAINTENANCE OF OFFICE FURNITURE (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00	942,060.00	57,940.00
21216-005	MAINTENANCE OF OFFICE /IT EQUIPMENTS (ACE-1)	0.00	398,500.00	(398,500.00)	0.00	458,500.00	(458,500.00)	1,200,000.00	1,634,000.00	(434,000.00)



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21216-006	MAINTENANCE OF PLANTS/GENERATORS (ACE-1)	0.00	120,000.00	(120,000.00)	0.00	120,000.00	(120,000.00)	650,000.00	725,000.00	(75,000.00)
21216-007	MAINTENANCE OF STREET LIGHTINGS (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	1,100,000.00	1,090,000.00	10,000.00
21216-008	MAINTENANCE OF COMMUNICATION EQUIPMENT (A	0.00	0.00	0.00	0.00	0.00	0.00	400,000.00	353,000.00	47,000.00
21216-009	ELECTRICITY CHARGES (ACE-1)	0.00	865,400.00	(865,400.00)	0.00	865,400.00	(865,400.00)	4,500,000.00	5,192,383.68	(692,383.68)
21216-010	TELEPHONE CHARGES (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00	363,892.50	136,107.50
21216-011	INTERNET ACCESS CHARGES (ACE-1)	0.00	46,283,655.58	(46,283,655.58)	0.00	52,224,997.58	(52,224,997.58)	225,236,826.00	219,868,879.05	5,367,946.95
21216-012	SATELLITE BROADCASTING ACCESS CHARGES (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	250,000.00	225,000.00	25,000.00
21216-013	WATER RATES (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	350,000.00	338,000.00	12,000.00
21216-014	INTERACTIVE LEARNING NETWORK (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	5,755,296.40	1,174,406.88	4,580,889.52
21216-015	SOFTWARE CHARGES/ LICENCE RENEWAL (ACE-1)	0.00	41,742,054.77	(41,742,054.77)	0.00	41,742,054.77	(41,742,054.77)	128,127,775.71	150,477,066.87	(22,349,291.16)
21216-016	OFFICE STATIONERIES/COMPUTER CONSUMABLES (AC	0.00	359,000.00	(359,000.00)	0.00	359,000.00	(359,000.00)	16,552,460.00	16,392,345.07	160,114.93
21216-017	BOOKS (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	9,500,000.00	8,736,951.79	763,048.21
21216-018	NEWSPAPERS (ACE-1)	0.00	5,950.00	(5,950.00)	0.00	55,950.00	(55,950.00)	150,000.00	158,600.00	(8,600.00)
21216-019	MAGAZINES & PERIODICALS (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



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UNIPT-2

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21216-020	TEACHING AIDS/INSTRUCTION MATERIALS (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	726,000.00	0.00	726,000.00
21216-021	OFFICE RENT (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21216-022	RESIDENTIAL RENT (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21216-023	MOTOR VEHICLE FUEL COST (ACE-1)	0.00	489,000.00	(489,000.00)	0.00	489,000.00	(489,000.00)	1,160,000.00	884,000.00	276,000.00
21216-024	PLANT/GENERATOR FUEL COST (ACE-1)	0.00	1,715,000.00	(1,715,000.00)	0.00	1,715,000.00	(1,715,000.00)	3,500,000.00	5,186,000.00	(1,686,000.00)
21216-025	PUBLICITY & ADVERTISEMENTS (ACE-1)	0.00	1,580,645.00	(1,580,645.00)	0.00	1,580,645.00	(1,580,645.00)	10,219,894.40	10,160,096.00	59,798.40
21216-026	POSTAGES & COURIER SERVICES (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00	51,600.00	48,400.00
21216-027	SUBSCRIPTION TO PROFESSIONAL BODIES (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21216-028	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	11,500,000.00	11,486,449.00	13,551.00
21216-029	WAGES/ALLOWANCES (ACE-1)	0.00	4,485,000.00	(4,485,000.00)	0.00	4,485,000.00	(4,485,000.00)	40,630,000.00	44,759,386.25	(4,129,386.25)
21216-030	TEAM BUILDING COST (ACE-1)	0.00	6,394,000.00	(6,394,000.00)	0.00	7,158,000.00	(7,158,000.00)	2,000,000.00	9,022,892.56	(7,022,892.56)
21216-031	INTERNATIONAL TRAVELS (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	36,000,000.00	35,626,608.99	373,391.01
21216-032	STUDENTS COSTS (ACE-1)	0.00	10,177,000.00	(10,177,000.00)	0.00	10,627,000.00	(10,627,000.00)	52,761,208.00	55,247,400.00	(2,486,192.00)
21216-033	ACCREDITATION EXPENSES (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	37,500,000.00	36,595,776.00	904,224.00



SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT PROJECT

Uses of Funds by Project Activities (IDA only)

UNIPT-2

Report Period : FIRST 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>
21216-034	LABORATORY CONSUMABLES/REAGENTS (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	3,000,000.00	2,795,983.00	204,017.00
21216-035	INSURANCE EXPENSES (ACE-1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21216-036	OPERATING COST (ACE-1)	0.00	1,918,068.84	(1,918,068.84)	0.00	1,918,068.84	(1,918,068.84)	0.00	1,918,068.84	(1,918,068.84)
21216-037	WORKSHOP/SEMINAR (ACE1)	0.00	4,488,500.00	(4,488,500.00)	0.00	4,488,500.00	(4,488,500.00)	0.00	4,488,500.00	(4,488,500.00)
Sub Total: Component 1			228,303,694.15			267,973,745.04			1,310,693,619.98	
Total: UNIPT-2			228,303,694.15			267,973,745.04			1,310,693,619.98	

AFRICA CENTRE OF EXCELLENCE
CENTRE FOR OILFIELD CHEMICALS RESEARCH
UNIVERSITY OF PORT HARCOURT



ACE-CEFOR



ELIGIBLE EXPENDITURE PROGRAM (EEP) STATEMENT FOR FIRST SEMESTER 2023										
Budget Line	Code		Annual Budget	January	February	March	April	May	June	Total Exp
Personnel Cost										
517021016	21010101	Salary	12,852,158,126.00	881,737,462.36	912,784,829.06	941,782,797.29	912,768,115.76	906,449,679.19	904,213,754.50	5,459,736,638.16
Overhead Cost										
Budget Line	Code	Scholarships	28,227,000.00	361,402.13	361,402.13	361,402.13	4,308,333.33	4,308,333.33	4,308,333.33	14,009,206.40
		Operating Costs	3,313,883,127.00	260,778,000.00	235,266,763.00	226,812,000.00	320,777,056.00	308,568,920.00	322,894,523.00	1,675,097,262.00
		Total	16,194,268,253.00	1,142,876,864.49	1,148,412,994.19	1,168,956,199.42	1,237,853,505.09	1,219,326,932.52	1,231,416,610.83	7,148,843,106.56

Infected 10/08/2023
Okoro Wilson G W
Chartered Accountants
Berlin - City, Nigeria





**AFRICA CENTRE OF EXCELLENCE
WORLD BANK PROJECT
CENTRE FOR OILFIELD CHEMICALS RESEARCH
UNIVERSITY OF PORT HARCOURT
PROJECT INTERNAL AUDIT (IA) REPORT**



Key Information on the Project

Project Name and State	Centre for Oilfield Chemical Research, Rivers State
Project ID	P126974
IDA Credit/Grant No	60029544
Implementing Agency	University of Port Harcourt
Effectiveness Date	January 2020
Closing Date	December 2024
Credit/Grant Amount	\$5 Million
Project Duration	5 Years
Remaining Period to Closing	1 Year 6 Months
Disbursed Amount to date & Percentage	₦1,815,921,376.62 [88.37%]
Period Covered by Review	1st January 2023 to 30th June 2023
Internal Auditor	Noble Maclin

1.0 EXECUTIVE SUMMARY

This audit covered the period 1st January, 2023 to 30th June, 2023. The following records were examined; Work Plan, Cash Book, bank account statements, Bank Reconciliation Statements, Payment Vouchers, Non-Current Assets Register, work plan for the year 2023, budget performance report, tax remittance receipts, Audit Committee Report for the period, and Interim Financial Report. The purpose was to ensure that cash transactions were posted promptly, errors and omissions were detected and corrected, and that bank reconciliations were carried out as prescribed by the Financial Regulations. It was also to enable us determine whether or not the expenditures carried out were budgeted for and to compare budgeted and actual expenditures and isolate/comment on significant variances. We reviewed the payment vouchers to check for authorization and approvals. Also, the audited report and management letter for the year ended 31st December 2022 were reviewed including the trial balance, receipt and payment accounts, etc. We reviewed the system of internal control for compliance in order to identify weaknesses that existed.

The following were major findings of the exercise.

There was an approved budget for the period. The sum budgeted amounted to ₦533,087,500. Actual expenditures amounted ₦247,332,266.19. This gave rise to a significantly favorable variance of ₦285,755,233.81 or 54% for the period. On Accounting, Receipts and Payments Account was prepared with correct postings. The Centre maintained three bank accounts. Monthly bank reconciliation statements were adequately prepared for the various bank accounts and the Cash Books updated monthly. There was Non-Current Assets Register for the period though not updated and some assets were not coded. There were some unretired advances and monies advanced to a former Steering Committee member for a foreign trip which he did not attend were yet to be fully refunded: the sum of ₦965,138 and USD 9,550.50 only were still outstanding. Payments were timely. The External Auditor's report and management letters for year 2022 were examined; the Auditor gave an unqualified opinion on the financial statements presented. All payments as evidenced in the books presented passed through the Internal Auditor for scrutiny and were duly approved and paid via transfer using remita payment platform.

There was adequate segregation of duties. We also observed that the Audit Committee has made impact on the project. The audit for the period indicated that the project FM system is adequate with reasonable assurance that the Project funds were utilized for the intended purposes and are in line with World Bank guidelines. The project Financial Management risk is adequate.

We confirm that this audit was carried out in accordance with the World Bank FM and disbursement policies, procedures and guidelines and the Financial Regulations of the Federal Republic of Nigeria, 2009.



2.0 INTERNAL AUDIT REVIEW: FINDINGS AND ACTION PLANS

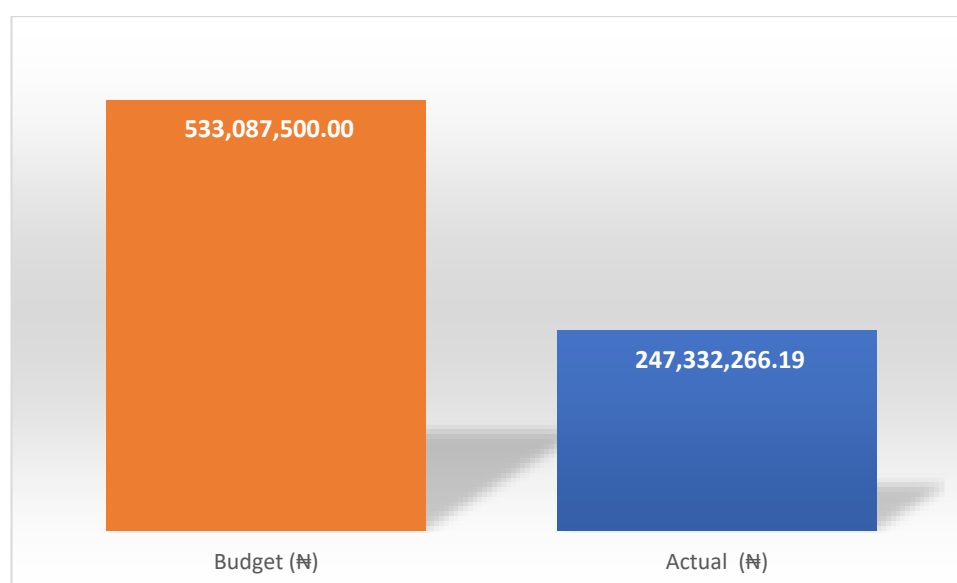
These were our findings:

2.1 Budgeting:

Budget (₦)	Actual (₦)	Variance (₦)	Variance (%)
533,087,500.00	247,332,266.19	285,755,233.81	54%

The sum budgeted for 1st January 2023 to 30th June, 2023 amounted to ₦533,087,500.00. Actual expenditures amounted to ₦247,332,266.19 leading to a positive favourable variance of ₦285,755,233.81 or 54% for the period. These are shown in the chart below:

Chart 1: Expenditure Budget Performance for January to June, 2023.



The budget was denominated in US Dollars but actual expenditure was incurred in Nigerian Naira. The exchange rate used in converting USD to Naira was \$1 to N411.

2.2 Accounting

Observations:

a) International Public Sector Accounting Standards (cash basis IPSAS) was used in preparing the accounts. Also, the uniform accounting software designed for all ACE Impact Centers in Nigeria [Flexible Accounting] was used for preparation of accounting books.

b) Payment Procedures:

i. With exceptions to IGR payments, all payments were done via transfers using the Remita e-payments platform. IGR payments were made with cheques.

ii. Payments were made in favour of duly authorized beneficiaries, as substantiated by the payment vouchers.

iii. The Centre operates three bank accounts. A Naira Treasury Single Accounts (TSA) with the Central Bank of Nigeria, and two other bank accounts for all IGR transactions. One with the University's Microfinance Bank and one with United Bank of Africa (UBA). Details are shown below:

S/N	Bank	Account Number	Closing Balance as at June 30 2023 ₦
1	Treasury Single Account (Naira)	0120474961155	87,507,332.06
2	U&C Microfinance Bank	1100236292	100,409.71
3	United Bank of Africa (UBA).	0111564376	2,024,566.23

c) Bank reconciliation statements for all accounts were satisfactorily prepared within the period under review, and the Cash Books for the three bank accounts adjusted to reflect the adjusted Cash Book balance after reconciliations each month.

d) The Cash Books for the Centre's accounts were prepared using the accounting software.

e) Receipt and Payment Account:

The Receipts and Payments Account was prepared using the accounting software.

f) Ledger Accounts:

Ledgers were presented for the Internal Audit exercise.

2.3 Internal Controls

Observations:

a) Internal control was generally adequate.

b) *Work in progress:*

Total budgeted expenditure for the full year 2023 amounted to ₦1,069,841,480.98 while total sum expended to June 30th 2023 amounted to ₦247,332,266.19 leading to 23% completion of the budget.

c) There is no safe in the Project Accountant's office. All payments were made through the banks. Monthly imprest was paid via re-imbursement after spending.

d) *Segregation of duties was adequate.*

The procedure in place indicates that requests for payment for expenditures were raised by the Project Accountant, Communications Officer, Head of Administration, or other officers assigned by the Centre Leader, and vendor/supplier undertaking contract(s). such request/estimates are vetted and/or certified by the Project Auditor and approved by the Centre Leader and/or Chairman of the Project Steering Committee depending on the amount involved. Committees exist for various duties; they include the Project Steering Committee, Management Committee, Procurement Committee, and Budget Committee.



e) Unretired Advances and Refunds:

1. Unretired Advances from the Last Audit (July – December, 2022)
All unretired advances observed in the last audit have been fully retired.
2. Unretired Advance in the current period/audit.
The following unretired advances were observed for the period:

S/N	Name	Description	Amount [N]	Voucher No.
1	Ugochukwu Nwafor	Purchase of fuel pump and replacement of headlights for the Centre's Leader Toyota Corolla. [June, 2023]	108,000.00	PV/2023/UNIPT-2/000000168
2	Ugochukwu Nwafor	Purchase of foot mat for Centre Leader's car [February 2023]	40,000.00	PV/2023/UNIPT-2/000000092
3	Ugochukwu Nwafor	Expenses on servicing Centre Leader's car [February 2023]	180,000.00	PV/2023/UNIPT-2/000000091

Management Response:

Mr. Ugochukwu is the former Centre Leader's driver serving as his personal driver in the former Centre Leader's new job outside the State. Effort will be made to get him to retire the advances standing against his name.

Recommendation:

All beneficiaries of advances should be requested to retire such payments within fourteen [14] days from the date of payment.

3. Outstanding Refunds

In the last report, we observed that money advanced to a former Steering Committee member [in Naira and USD] for an international training which he did not attend was yet to be refunded. A memo was written by the former Centre Leader to the Chairman of the Steering Committee/Vice Chancellor on this matter in compliance with the decision of the Management Committee. Following the intervention of the Vice Chancellor, part of the money was refunded. Below is the position of the fund:

S/N	Name	Description of Trip	Amount [NGN & USD]	Amount Refunded		Balance	
				N	\$	N	\$
1.	Dr. B. I. B. Woko	Sponsorship to attend a training on "Treasury Management best practices" in Dubai, 30 th January – 3 rd February 2022	N1,765,138.00 & \$9,550.50	800,000	0.00	965,138	9,550.50

Management Responses:

The Centre Leader will follow up with a discussion with the Vice Chancellor to ensure full refund.

Recommendations:

- i. The follow up should be done in a more aggressive manner to ensure full and complete refund of both the Naira and USD components.
- ii. Piecemeal refund should not be encouraged.

2.4 Effectiveness of Management Oversight including Audit Committees

The effectiveness of management oversight for this Centre is considered adequate within the period. There is a Project Steering Committee headed by the Vice Chancellor of the University. This Committee performs various oversight functions and is made up of various officers with assigned responsibilities.

These officers include:

1. Chairman
2. Center Leader
3. Deputy Center Leader
4. Project Accountant
5. Project Auditor
6. Monitoring and Evaluation Officer
7. Procurement Officer
8. Communications Officer
9. Environmental and Social Safeguard Officer

Sub-Committees exist to carry out specific tasks. These committees include:

1. Management Committee
2. Audit Committee; and
3. Procurement Committee.

The effectiveness of the Audit Committee is adequate. The Committee has been involved in issues relating to the Project, including review of both internal and external audit reports and management letters.

2.5 Fund Flow

There were disbursements to the Centre within the period under review. The sum of Three Hundred and Eighteen Million, Seven Hundred and Thirteen Thousand, Eight Hundred and Eleven Naira, Eighty-Eight kobo [N318,713,811.88] only was disbursed during the period covered by the audit.

Internally Generated Revenue [IGR] within the period was Seventeen Million, One Hundred and Sixty Thousand Naira [N17,160,000.00] only.

There were no observed complaints from suppliers, project staff or beneficiaries regarding payments for the period under review.



2.6 Financial Reporting

The audited annual financial statements and management letter for the period ended 31st December 2022 were presented for the audit exercise. These were not integrated with that of the University's Accounts.

As at the time of this audit, the semi-annual report for the half year ended 31st December 2022 had been sent to the World Bank and was examined during the audit exercise.

Computerized accounting system was used to generate accounting information.

The project Financial Management procedures were in compliance with the FM manuals which were put in place for effective project implementation.

The Audit Committee has made impact on the project as evidenced by the minutes of meetings with the Center Steering Committee.

Financial Management reports for the period under review were presented for the audit exercise.

2.7 External Audit

The audited Annual Financial Statements and Management Letter for the period ended 31st December 2022 were presented for the audit exercise. The Auditor gave an unqualified opinion on the financial statements presented. In their view, the financial statements give a true and fair view of financial affairs as at 31st December 2022 and the financial performance and cashflows for the year ended, in accordance with the IPSAS issued by the International Public Sector Accounting Standards Board.

2.8 Disbursement and Submission of Withdrawal Applications

Disbursements from World Bank were received within the period under review. The sum of Three Hundred and Eighteen Million, Seven Hundred and Thirteen Thousand, Eight Hundred and Eleven Naira, eighty-eight kobo [~~₦~~318,713,811.88] only was disbursed. Submission of withdrawal applications were made and completed within the period.

2.9 Fraud and Corruption

To the best of our knowledge, there was no case of fraud and corruption reported or observed within the period under review.

2.10 Payment Procedures

i. Payment procedures within the period under review were devoid of major loopholes that may lead to errors and irregularities. All payments passed through due process of Internal Audit checks [pre-payment audit] and approval of the Centre Leader, and Vice Chancellor/Chairman of the Steering Committee. All payments were made using payment vouchers generated from the computerized accounting system.

ii. Approvals for payments to contractors were timely. However, the taxes arising from some transactions were not remitted when due. Taxes were accumulated and paid. Some of them include, but not limited to:

a. Payment of RIRS on WHT amounting to N1,105,035.61 made on 27/4/23

b. Payment of VAT of N1,791,682.82 made of 27/4/23.

c. Payment of WHT to FIRS of N3,005,380.74 [PV/20223/UNIPT-00000079] made of 28/2/23



- d. Payment of WHT to FIRS of N3,017,537.78 [PV/20223/UNIPT-00000078] made of 28/2/23
- e. Payment of VAT to FIRS of N7,067,250.77 [PV/20223/UNIPT-00000077] made of 28/2/23
- f. Payment of Stamp Duty to FIRS of N1,178,289.99 [PV/20223/UNIPT-00000076] made of 28/2/23.

ii. Most payment vouchers were not signed by the Centre Leader.

iii. There is a provision in the payment Vouchers for payee [beneficiary] signature. None of the PV were signed by the respective payees.

Management Response:

- i. Efforts will be made to remit taxes to the relevant tax authorities as and when due.
- ii. All unsigned payment vouchers would be sent to the new Centre Leader for his signature.
- iii. The task of getting payees to sign their section of the payment vouchers is a herculean one especially with in this era of electronic payment system. Some of the payees reside in cities far away from the University and getting them to sign will be difficult. However, effort will be made to ensure that those who are reachable are invited to sign.

Recommendations:

- i. Delays in tax remittance should be avoided.
- ii. The practice of accumulating taxes and paying at convenience should be avoided.
- iii. The former Centre leader should be invited to sign the unsigned payment vouchers.
- v. While efforts should be made to get payees to sign their section of the voucher as evidence of receipt of the money, those who work in the University should, as a matter of policy, be required to sign the document as soon as their accounts are credited.

2.11 Physical Verification/ Fixed Assets [Non-current Assets] Register

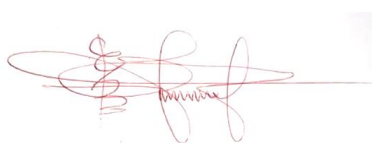
The Non-Current Assets Register presented was prepared but not updated with recent purchases made within the period. The document was last updated in February, 2023. Hence, all the assets acquired after this date were not captured and therefore not been coded. Some of the coded ones were made with markers instead of engraving machine.

Management Response:

Effort will be made to quickly get the assets coded and the Register updated.

Recommendation:

Assets should be coded and the Register updated immediately after the Project Auditor's inspection and certification.



2.12 Procurement Activities

There was a procurement plan. Several procurements took place within the period. The Centre Leader and Procurement Officer are responsible for the preparation, presentation and defense of the work plan, subject to approval by the World Bank team. Procurements within the period followed due process. However, there were some cases where contract award letters were not attached to payment vouchers.

Management Response:

All payment vouchers in respect of contract supplies will be quickly revisited and contract award letters attached to them.

Recommendation:

Contract award letters should be attached to contractors' bill of quantities/estimates as soon as they are vetted and approved.

2.13 Project Staffing

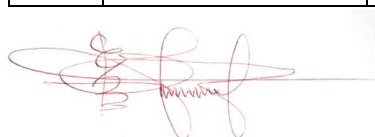
There was no change in project staffing within the period.

2.14 Previous Audit Action Plans

S/N	Issues	Agreed Actions	By Whom	Status
1	Non-Current Register	Fixed Asset register should be comprehensive/detailed to reflect all Assets owned by the Centre.	Project Accountant	Not done
2	Unretired Advances	To communicate to all staff involved to retire their advances.	Project Accountant	Done
3	Outstanding refunds	To ensure that all outstanding refunds are made by persons concerned. To receive outstanding refunds.	Project Accountant	Done
4	Prompt payment of taxes	To pay taxes as and when due	Project Accountant	Not done

2.15 New/Updated Audit Action Plans

S/N	Issues	Agreed Actions	By Whom	Status
1.	Non-Current Register	Fixed Asset register should be comprehensive/detailed to reflect all Assets owned by the Centre.	Project Accountant	
2.	Unretired Advances	To communicate to all staff involved to retire their advances.	Project Accountant	
3.	Outstanding refunds	To ensure that all outstanding refunds are made by persons concerned.	Project Accountant	



Noble Maclin

24 July, 2023

APPENDIX

COMMENTS BY EXTERNAL AUDITOR (YEAR 2022 EXTERNAL AUDIT)

1. Interim Certificate on Construction of Mini Laboratory, Canteen and Baby Friendly Centre to Eagle & Eaglets Limited - Request for payment of N35,703,037.79

The valuation certificate of N35,703,037.79 by the Chartered Quantity Surveyors/Cost Engineers – IKPONITE ASSOCIATIES LIMITED in respect of the contract sum of N89,279,914.46 being the basis of 30% claim by the contractor, Eagles and Eaglets Ltd cannot be justified on the following premise:

- i) The Contract Award included a clause for the deduction of taxes – VAT, WHT and Stamp Duty. By adding the VAT before deduction is wrong since the contract sum is deemed to be VAT inclusive.
- ii) 30% of the contract sum of N89,279,914.46 amounts to N26,718,274 (and not N35,703,037).
- iii) 5% retention clause was not considered in the valuation.
- iv) iv) The Bill of Quantity which forms the basis of the amount in the contract was not attached to the contract award/request for the 30% payment/interim certificate. (Ref. PV/2022/UNIPORT-2/000000169 of 14/4/2022)

2. Internet Subscription

There is an observed high cost of internet subscription & software development by Speedlink Hi-Tech Solutions. There is no verifiable plan or attempt to patronize other IT Companies.

3. CEFOR Fund With NUC

We have not been able to assess how much is the CEFOR Fund with the NUC from which foreign currency is converted for foreign trips. The information is necessary to reflect it in CEFOR Financial Statement.

4. Contract Quotation

We have noticed that quotations for contracts purported to come from different companies actually emanate from the favored company for the job. The World Bank bidding process should be adopted which is **open bidding**. We therefore require the reason for the Centre not complying with open bidding.

5. Signing Of Payment Vouchers (PVs)

We observed that CEFOR PVs are not signed by the beneficiaries. This is against the accounting practice as it is the evidence that payment has been made to service providers/suppliers. The Centre should please explain this lapse in documentation.





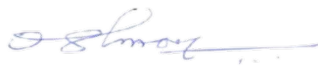
SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT PROJECT

Bank Reconciliation Statement as at 31/01/2023

Bank Account: 32203 ACE Operational (Naira) Account

Currency: NAIRA

Cash Book as at 31/01/2023	14,119,271.37
1. Add: Unpresented Mandate/Cheques (List Attached)	0.00
2. Add: Credits in Banks not in Cash Book (List Attached)	0.00
Sub-Total (1&2)	0.00
3. Less: Receipts in Cash Book not in Bank (List Attached)	0.00
4. Less: Debits in Banks not in Cash Book (List Attached)	0.00
Sub-Total (3&4)	0.00
Balance as per Reconciliation (Bank Balance) - (A)	14,119,271.37
Balance as per Bank Statements as at 31/01/2023 -(B)	14,119,271.37
Variance (A - B)	0.00

	Name	Signature	Date
Prepared by:	Dr B.T. Timah		1st February 2023
Checked by:			
Authorized by:	Prof Ogbonna Joel		1st February 2023



SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT PROJECT

Bank Reconciliation Statement as at 31/01/2023

Bank Account: 32203 ACE Operational (Naira) Account

Currency: NAIRA

NOTE 1: Unpresented Mandate/Cheques

<u>Date</u>	<u>Mandate Reference</u>	<u>Particulars</u>	<u>Amount</u>
			0.00

NOTE 2: Credits in Bank Statement not in Cash Book

<u>Date</u>	<u>Mandate Reference</u>	<u>Particulars</u>	<u>Amount</u>
			0.00

NOTE 3: Receipts in Cash Book not in Bank Statement

<u>Date</u>	<u>Mandate Reference</u>	<u>Particulars</u>	<u>Amount</u>
			0.00

NOTE 4: Debits in Bank Statement not in Cash Book

<u>Date</u>	<u>Mandate Reference</u>	<u>Particulars</u>	<u>Amount</u>
			0.00



SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT PROJECT

Bank Reconciliation Statement as at 28/02/2023

Bank Account: 32203 ACE Operational (Naira) Account

Currency: NAIRA

Cash Book as at 28/02/2023	1,944,986.49
1. Add: Unpresented Mandate/Cheques (List Attached)	0.00
2. Add: Credits in Banks not in Cash Book (List Attached)	0.00
Sub-Total (1&2)	0.00
3. Less: Receipts in Cash Book not in Bank (List Attached)	0.00
4. Less: Debits in Banks not in Cash Book (List Attached)	0.00
Sub-Total (3&4)	0.00
Balance as per Reconciliation (Bank Balance) - (A)	1,944,986.49
Balance as per Bank Statements as at 28/02/2023 -(B)	1,944,986.49
Variance (A - B)	0.00

	Name	Signature	Date
Prepared by:	Dr B. P. Timah		2nd March 2023
Checked by:			
Authorized by:	Prof Ogbonna Joel		2nd March 2023



SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT PROJECT

Bank Reconciliation Statement as at 28/02/2023

Bank Account: 32203 ACE Operational (Naira) Account

Currency: NAIRA

NOTE 1: Unpresented Mandate/Cheques

<u>Date</u>	<u>Mandate Reference</u>	<u>Particulars</u>	<u>Amount</u>
			0.00

NOTE 2: Credits in Bank Statement not in Cash Book

<u>Date</u>	<u>Mandate Reference</u>	<u>Particulars</u>	<u>Amount</u>
			0.00

NOTE 3: Receipts in Cash Book not in Bank Statement

<u>Date</u>	<u>Mandate Reference</u>	<u>Particulars</u>	<u>Amount</u>
			0.00

NOTE 4: Debits in Bank Statement not in Cash Book

<u>Date</u>	<u>Mandate Reference</u>	<u>Particulars</u>	<u>Amount</u>
			0.00



SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT PROJECT

Bank Reconciliation Statement as at 31/03/2023

Bank Account: 32203 ACE Operational (Naira) Account

Currency: NAIRA

Cash Book as at 31/03/2023	391,331.49
1. Add: Unpresented Mandate/Cheques (List Attached)	0.00
2. Add: Credits in Banks not in Cash Book (List Attached)	0.00
Sub-Total (1&2)	0.00
3. Less: Receipts in Cash Book not in Bank (List Attached)	0.00
4. Less: Debits in Banks not in Cash Book (List Attached)	0.00
Sub-Total (3&4)	0.00
Balance as per Reconciliation (Bank Balance) - (A)	391,331.49
Balance as per Bank Statements as at 31/03/2023 -(B)	391,331.49
Variance (A - B)	0.00

	Name	Signature	Date
Prepared by:	Dr B.P. Timah		5th April 2023
Checked by:			
Authorized by:	Prof Ogbonna Joel		5th April 2023



SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT PROJECT

Bank Reconciliation Statement as at 31/03/2023

Bank Account: 32203 ACE Operational (Naira) Account

Currency: NAIRA

NOTE 1: Unpresented Mandate/Cheques

<u>Date</u>	<u>Mandate Reference</u>	<u>Particulars</u>	<u>Amount</u>
			0.00

NOTE 2: Credits in Bank Statement not in Cash Book

<u>Date</u>	<u>Mandate Reference</u>	<u>Particulars</u>	<u>Amount</u>
			0.00

NOTE 3: Receipts in Cash Book not in Bank Statement

<u>Date</u>	<u>Mandate Reference</u>	<u>Particulars</u>	<u>Amount</u>
			0.00

NOTE 4: Debits in Bank Statement not in Cash Book

<u>Date</u>	<u>Mandate Reference</u>	<u>Particulars</u>	<u>Amount</u>
			0.00



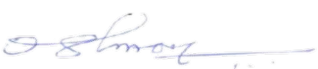
SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT PROJECT

Bank Reconciliation Statement as at 30/04/2023

Bank Account: 32203 ACE Operational (Naira) Account

Currency: NAIRA

Cash Book as at 30/04/2023	11,557,913.49
1. Add: Unpresented Mandate/Cheques (List Attached)	0.00
2. Add: Credits in Banks not in Cash Book (List Attached)	0.00
Sub-Total (1&2)	0.00
3. Less: Receipts in Cash Book not in Bank (List Attached)	0.00
4. Less: Debits in Banks not in Cash Book (List Attached)	0.00
Sub-Total (3&4)	0.00
Balance as per Reconciliation (Bank Balance) - (A)	11,557,913.49
Balance as per Bank Statements as at 30/04/2023 -(B)	11,557,913.49
Variance (A - B)	0.00

	Name	Signature	Date
Prepared by:	Dr B.P. Timah		2nd May 2023
Checked by:			
Authorized by:	Prof Ogbonna Joel		2nd May 2023



SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT PROJECT

Bank Reconciliation Statement as at 30/04/2023

Bank Account: 32203 ACE Operational (Naira) Account

Currency: NAIRA

NOTE 1: Unpresented Mandate/Cheques

<u>Date</u>	<u>Mandate Reference</u>	<u>Particulars</u>	<u>Amount</u>
			0.00

NOTE 2: Credits in Bank Statement not in Cash Book

<u>Date</u>	<u>Mandate Reference</u>	<u>Particulars</u>	<u>Amount</u>
			0.00

NOTE 3: Receipts in Cash Book not in Bank Statement

<u>Date</u>	<u>Mandate Reference</u>	<u>Particulars</u>	<u>Amount</u>
			0.00

NOTE 4: Debits in Bank Statement not in Cash Book

<u>Date</u>	<u>Mandate Reference</u>	<u>Particulars</u>	<u>Amount</u>
			0.00



SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT PROJECT

Bank Reconciliation Statement as at 31/05/2023

Bank Account: 32203 ACE Operational (Naira) Account

Currency: NAIRA

Cash Book as at 31/05/2023	147,975.99
1. Add: Unpresented Mandate/Cheques (List Attached)	0.00
2. Add: Credits in Banks not in Cash Book (List Attached)	0.00
Sub-Total (1&2)	0.00
3. Less: Receipts in Cash Book not in Bank (List Attached)	0.00
4. Less: Debits in Banks not in Cash Book (List Attached)	0.00
Sub-Total (3&4)	0.00
Balance as per Reconciliation (Bank Balance) - (A)	147,975.99
Balance as per Bank Statements as at 31/05/2023 -(B)	147,975.99
Variance (A - B)	0.00

	Name	Signature	Date
Prepared by:	Dr B.P. Timah		5th June 2023
Checked by:			
Authorized by:	Prof Ogbonna Joel		5th June 2023



SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT PROJECT

Bank Reconciliation Statement as at 31/05/2023

Bank Account: 32203 ACE Operational (Naira) Account

Currency: NAIRA

NOTE 1: Unpresented Mandate/Cheques

<u>Date</u>	<u>Mandate Reference</u>	<u>Particulars</u>	<u>Amount</u>
			0.00

NOTE 2: Credits in Bank Statement not in Cash Book

<u>Date</u>	<u>Mandate Reference</u>	<u>Particulars</u>	<u>Amount</u>
			0.00

NOTE 3: Receipts in Cash Book not in Bank Statement

<u>Date</u>	<u>Mandate Reference</u>	<u>Particulars</u>	<u>Amount</u>
			0.00

NOTE 4: Debits in Bank Statement not in Cash Book

<u>Date</u>	<u>Mandate Reference</u>	<u>Particulars</u>	<u>Amount</u>
			0.00



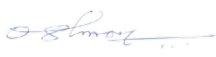
SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT PROJECT

Bank Reconciliation Statement as at 30/06/2023

Bank Account: 32203 ACE Operational (Naira) Account

Currency: NAIRA

Cash Book as at 30/06/2023	86,955,332.06
1. Add: Unpresented Mandate/Cheques (List Attached)	552,000.00
2. Add: Credits in Banks not in Cash Book (List Attached)	0.00
Sub-Total (1&2)	552,000.00
3. Less: Receipts in Cash Book not in Bank (List Attached)	0.00
4. Less: Debits in Banks not in Cash Book (List Attached)	0.00
Sub-Total (3&4)	0.00
Balance as per Reconciliation (Bank Balance) - (A)	87,507,332.06
Balance as per Bank Statements as at 30/06/2023 -(B)	87,507,332.06
Variance (A - B)	0.00

	Name	Signature	Date
Prepared by:	Dr B.P. Timah		4th July 2023
Checked by:			
Authorized by:	Prof Ogbonna Joel		4th July 2023



SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT PROJECT

Bank Reconciliation Statement as at 30/06/2023

Bank Account: 32203 ACE Operational (Naira) Account

Currency: NAIRA

NOTE 1: Unpresented Mandate/Cheques

<u>Date</u>	<u>Mandate Reference</u>	<u>Particulars</u>	<u>Amount</u>
1 21/06/2023	APPROVED	REIMBURSEMENT OF APRIL 2023 IMPREST: FUEL	181,000.00
2 21/06/2023	APPROVED	REIMBURSEMENT OF APRIL 2023 IMPREST: INTERNET	80,000.00
3 21/06/2023	APPROVED	REIMBURSEMENT OF APRIL 2023 IMPREST: WAGES	15,000.00
4 21/06/2023	APPROVED	REIMBURSEMENT OF MAY 2023 IMPREST: FUEL	181,000.00
5 21/06/2023	APPROVED	REIMBURSEMENT OF MAY 2023 IMPREST: INTERNET	80,000.00
6 21/06/2023	APPROVED	REIMBURSEMENT OF MAY 2023 IMPREST: WAGES	15,000.00
			552,000.00

NOTE 2: Credits in Bank Statement not in Cash Book

<u>Date</u>	<u>Mandate Reference</u>	<u>Particulars</u>	<u>Amount</u>
			0.00

NOTE 3: Receipts in Cash Book not in Bank Statement

<u>Date</u>	<u>Mandate Reference</u>	<u>Particulars</u>	<u>Amount</u>
			0.00

NOTE 4: Debits in Bank Statement not in Cash Book

<u>Date</u>	<u>Mandate Reference</u>	<u>Particulars</u>	<u>Amount</u>
			0.00

Account Statement

Statement Period : 01 JANUARY 2023 TO 26 JANUARY 2023

Account : 3000102782 **UNI PORT CENTER OF EXCELLENCE CENT**

Customer : 4749

Currency : NGN

Value date	Description	Reference	Post date	Amount
	Balance at Period Start			1,290,328.42
11 JAN 23	Account to Account Transfer	FT230118B1V9\ABJ	11 JAN 23	14,268,457.95
	R-774316018/Bulk Credit - C - 9251			
	7 - 774316018 - 92515			
12 JAN 23	Account to Account Transfer	FT23012JDR6B\ABJ	12 JAN 23	-166,075.00
	R-774941223/VARIOUS:9254 0:Remita De			
	bit			
25 JAN 23	Account to Account Transfer	FT23025XXSC5\ABJ	25 JAN 23	-1,273,440.00
	R-782164170/VARIOUS:9285 3:Remita De			
	bit			
	Balance at Period End			14,119,271.37

Account Statement

Statement Period : 01 FEBUARY 2023 TO 28 FEBUARY 2023

Account : 3000102782

UNI PORT CENTER OF EXCELLENCE CENT

Customer : 4749

Currency : NGN

Value date	Description	Reference	Post date	Amount
	Balance at Period Start			14,119,271.37
03 FEB 23	Account to Account Transfer	FT23034G6CL8\ABJ	03 FEB 23	50,000,000.00
	R-788368505/Bulk Credit - C - 9308			
	9 - 788368505 - 93087			
08 FEB 23	Account to Account Transfer	FT230392BCHG\ABJ	08 FEB 23	-17,778,978.31
	R-790205246/VARIOUS:9313 9:Remita De			
	bit			
09 FEB 23	Account to Account Transfer	FT230401G324\ABJ	09 FEB 23	-12,580,238.67
	R-791028098/VARIOUS:9318 5:Remita De			
	bit			
10 FEB 23	Account to Account Transfer	FT23041G2NSP\ABJ	10 FEB 23	-14,057,957.90
	R-791434080/VARIOUS:9321 3:Remita De			
	bit			
13 FEB 23	Account to Account Transfer	FT23044GS2MM\ABJ	13 FEB 23	-10,457,787.50
	R-792259968/VARIOUS:9324 6:Remita De			
	bit			
14 FEB 23	Account to Account Transfer	FT23045FFBTN\ABJ	14 FEB 23	-1,777,752.50
	R-792766864/VARIOUS:9327 8:Remita De			
	Balance at Period Start			14,119,271.37
	bit			
21 FEB 23	Account to Account Transfer	FT23052Q50R9\ABJ	21 FEB 23	-1,327,322.50
	R-795657225/VARIOUS:9340 7:Remita De			
	bit			
22 FEB 23	Account to Account Transfer	FT23053NRWCF\ABJ	22 FEB 23	-2,607,630.00
	R-796198132/VARIOUS:9344 4:Remita De			
	bit			
23 FEB 23	Account to Account Transfer	FT230546ZDBJ\ABJ	23 FEB 23	-1,586,617.50
	R-797209830/VARIOUS:9348 7:Remita De			
	bit			



Balance at Period End

1,944,986.49

Account Statement

Statement Period : 01 MARCH 2023 TO 31 MARCH 2023

Account : 3000102782 **UNI PORT CENTER OF EXCELLENCE CENT**

Customer : 4749

Currency : NGN

Value date	Description	Reference	Post date	Amount
	Balance at Period Start			1,944,986.49
30 MAR 23	Account to Account Transfer	FT23089Z7L75\ABJ	30 MAR 23	-883,332.50
	R-813793278/VARIOUS:9424 5:Remita De			
	bit			
31 MAR 23	Account to Account Transfer	FT23090NF4K0\ABJ	31 MAR 23	-670,322.50
	R-814683851/VARIOUS:9427 1:Remita De			
	bit			
	Balance at Period End			391,331.49

Account Statement

Statement Period : 01 APRIL 2023 TO 30 APRIL 2023

Account : 3000102782

UNI PORT CENTER OF EXCELLENCE CENT

Customer : 4749

Currency : NGN

Value date	Description	Reference	Post date	Amount
	Balance at Period Start			391,331.49
06 APR 23	Account to Account Transfer	FT230961RHX0\ABJ	06 APR 23	50,000,000.00
	R-817340377/Bulk Credit - C - 9439			
	9 - 817340377 - 94398			
13 APR 23	Account to Account Transfer	FT23103YMYM0\ABJ	13 APR 23	-15,913,091.50
	R-820847109/VARIOUS:9449 4:Remita De			
	bit			
20 APR 23	Account to Account Transfer	FT23110K4K4G\ABJ	20 APR 23	-1,382,013.00
	R-824315154/VARIOUS:9468 1:Remita De			
	bit			
25 APR 23	Account to Account Transfer	FT23115DF0DP\ABJ	25 APR 23	-5,067,832.50
	R-825642220/VARIOUS:9470 0:Remita De			
	bit			
25 APR 23	Account to Account Transfer	FT23115RBVQS\ABJ	25 APR 23	-362,540.57
	R-826811578/VARIOUS:9471 4:Remita De			
	bit			
26 APR 23	Account to Account Transfer	FT23116TCY48\ABJ	26 APR 23	-13,247,739.87
	R-827953693/VARIOUS:9474 2:Remita De			
	Balance at Period Start			391,331.49
	bit			
28 APR 23	Account to Account Transfer	FT23118QNJR\ABJ	28 APR 23	-2,860,200.56
	R-828988741/VARIOUS:9478 5:Remita De			
	bit			
	Balance at Period End			11,557,913.49

CBN STATEMENT OF ACCOUNT

Customer 4749 UNIVERSIT Account N: 1.2E+11

Street PORT HARBOUR Account N: UNI PORT CENTER OF EXCELLENCE CENT

8-May-23 TO ##### CCY: NGN

VALDESC	PDESC	REFNO	CHQ.NO	DR.AMT	CR.AMT	RUN.BAL
8-May-23	Account to Account	FT23128DGQBW\ABJ		'-8,098,220.00'		3,459,693.49
	R-834031957/VARIOUS:94947:Remita De bit					
10-May-23	Account to Account	FT23130834GD\ABJ		'-1,062,150.00'		2,397,543.49
	R-836062396/VARIOUS:95047:Remita De bit					11,557,913.49
11-May-23	Account to Account	FT231317R2PL\ABJ		'-1,952,632.50'		444,910.99
	R-836418286/VARIOUS:95049:Remita De bit					
12-May-23	Account to Account	FT23132JWM6G\ABJ			15,000.00	459,910.99
	R-837066805/Bulk Credit - R - 95073 - 837066805 - 95073					
18-May-23	Account to Account	FT231382LG9V\ABJ		'-311,935.00'		147,975.99
	R-839389257/VARIOUS:95189:Remita De bit					
	BALANCE AT PERIOD END					147,975.99

CBN STATEMENT OF ACCOUNT

Customer 4749 UNIVERSIT Account N: 1.2E+11

Street PORT HARI Account N: UNI PORT CENTER OF EXCELLENCE CENT

15-Jun-23 TO 27-Jun-23 CCY: NGN

VALDESC	PDESC	REFNO	CHQ.NO	DR.AMT	CR.AMT	RUN.BAL	
15-Jun-23	Account to Account	FT23166H8XQ7\ABJ			200,000,000.00	200,147,975.99	
	R-852489836/Bulk Credit - C - 9544						
	2 - 852489836 - 95440						
20-Jun-23	Account to Account	FT231719ZZKV\ABJ		'-16,612,206.38'		183,535,769.61	147,975.99
	R-853985602/VARIOUS:95549:Remita De						
	bit						
21-Jun-23	Account to Account	FT23172VH36Y\ABJ		'-57,274,163.69'		126,261,605.92	
	R-854695976/VARIOUS:95579:Remita De						
	bit						
23-Jun-23	Account to Account	FT23174N8JG2\ABJ		'-23,512,734.20'		102,748,871.72	
	R-856017636/VARIOUS:95626:Remita De						
	bit						
23-Jun-23	Account to Account	FT23174QG90T\ABJ		'-1,521,561.36'		101,227,310.36	
	R-856024383/VARIOUS:95628:Remita De						
	bit						
27-Jun-23	Account to Account	FT231783YKMD\ABJ		'-13,719,978.30'		87,507,332.06	
	R-858700530/VARIOUS:95699:Remita De						
	bit						
	BALANCE AT PERIOD END					87,507,332.06	



CENTRE FOR OILFIELD CHEMICALS RESEARCH (UNIPORT)
EAST-WEST ROAD, CHOBA, P.M.B. 5323 PORT HARCOURT, RIVERS STA



SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT PROJECT

Cash Book Extracts/Listing

From 01/01/2023 to 30/06/2023

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UNIVERSITY OF PORTHARCOURT (RENEWAL)

Bank Account: ACE OPERATIONAL (NAIRA) ACCOUNT

Account Name:

Account Number: 502

Account Currency: NAIRA

Date	Voucher Reference	Mandate Reference	Particulars	Payee	Receipt	Payment	Balance	Reconciled?
			B/F				1,290,328.42	Dr
11/01/2023	PV/2023/UNIPT-2/000000001	APPROVED	TEAM BUILDING COST	MRS. BENEDICTA OMENI	0.00	165,000.00	1,125,328.42	Dr Y
11/01/2023	RV/2023/UNIPT-2/000000002		TRANSFER FROM CEFOR IGR ACCOUNT VIA UNIPORT TSA ACCOUNT		14,268,457.95	0.00	15,393,786.37	Dr Y
24/01/2023	PV/2023/UNIPT-2/000000002	APPROVED	JANUARY 2023 IMPREST REIMBURSEMENT: GENERATOR DIESEL	PROF. OGBONNA F. JOEL	0.00	150,000.00	15,243,786.37	Dr Y
24/01/2023	PV/2023/UNIPT-2/000000003	APPROVED	JANUARY 2023 IMPREST REIMBURSEMENT: M/V FUEL	PROF. OGBONNA F. JOEL	0.00	65,000.00	15,178,786.37	Dr Y



CENTRE FOR OILFIELD CHEMICALS RESEARCH (UNIPORT)
EAST-WEST ROAD, CHOBA, P.M.B. 5323 PORT HARCOURT, RIVERS STA



SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT PROJECT

Cash Book Extracts/Listing

From 01/01/2023 to 30/06/2023

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UNIVERSITY OF PORTHARCOURT (RENEWAL)

Bank Account: ACE OPERATIONAL (NAIRA) ACCOUNT

Account Name:

Account Number: 502

Account Currency: NAIRA

Date	Voucher Reference	Mandate Reference	Particulars	Payee	Receipt	Payment	Balance	Reconciled?
24/01/2023	PV/2023/UNIPT-2/000000004	APPROVED	JANAUARY 2023 IMPREST REIMBURSEMENT: INTERNET	PROF. OGBONNA F. JOEL	0.00	80,000.00	15,098,786.37 Dr	Y
24/01/2023	PV/2023/UNIPT-2/000000005	A	JANUARY 2023 IMPREST REIMBURSEMENT: NEWSPAPERS	PROF. OGBONNA F. JOEL	0.00	5,950.00	15,092,836.37 Dr	Y
24/01/2023	PV/2023/UNIPT-2/000000006	APPROVED	JANUARY 2023 IMPREST REIMBURSEMENT: WAGES	PROF. OGBONNA F. JOEL	0.00	15,000.00	15,077,836.37 Dr	Y
24/01/2023	PV/2023/UNIPT-2/000000007	APPROVED	JANUARY 2023 IMPREST REIMBURSEMENT: OPERATING COST	PROF. OGBONNA F. JOEL	0.00	64,050.00	15,013,786.37 Dr	Y
24/01/2023	PV/2023/UNIPT-2/000000008	APPROVED	JANUARY 2023 CONTRACT STAFF SALARY	MRS. ANIEBET ENEAWAJI OWO	0.00	630,000.00	14,383,786.37 Dr	Y



CENTRE FOR OILFIELD CHEMICALS RESEARCH (UNIPOINT)
EAST-WEST ROAD, CHOKA, P.M.B. 5323 PORT HARCOURT, RIVERS STA



SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT PROJECT

Cash Book Extracts/Listing

From 01/01/2023 to 30/06/2023

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UNIVERSITY OF PORTHARCOURT (RENEWAL)

Bank Account: ACE OPERATIONAL (NAIRA) ACCOUNT

Account Name:

Account Number: 502

Account Currency: NAIRA

Date	Voucher Reference	Mandate Reference	Particulars	Payee	Receipt	Payment	Balance	Reconciled?
24/01/2023	PV/2023/UNIPT-2/000000009	APPROVED	JANUARY 2023 STAFF ALLOWANCE	MRS. ANIEBET ENEAWAJI OWO	0.00	260,000.00	14,123,786.37 Dr	Y
31/01/2023	PV/2023/UNIPT-2/000000010	APPROVED	CBN DEDUCTIONS: SERVICE CHARGE FOR JANUARY 2023	CENTRAL BANK OF NIGERIA	0.00	4,515.00	14,119,271.37 Dr	Y
01/02/2023	RV/2023/UNIPT-2/000000001		REIMBURSEMENT OF IDA FUND FROM NUC		50,000,000.00	0.00	64,119,271.37 Dr	Y
07/02/2023	PV/2023/UNIPT-2/000000014	APPROVED	TEAM BUILDING COST	MRS. ANIEBET ENEAWAJI OWO	0.00	105,000.00	64,014,271.37 Dr	Y
07/02/2023	PV/2023/UNIPT-2/000000015	APPROVED	TRIP TO ABUJA	DR. BENSON P. TIMAH	0.00	425,000.00	63,589,271.37 Dr	Y



CENTRE FOR OILFIELD CHEMICALS RESEARCH (UNIPOINT)
EAST-WEST ROAD, CHOKA, P.M.B. 5323 PORT HARCOURT, RIVERS STA



SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT PROJECT

Cash Book Extracts/Listing

From 01/01/2023 to 30/06/2023

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UNIVERSITY OF PORTHARCOURT (RENEWAL)

Bank Account: ACE OPERATIONAL (NAIRA) ACCOUNT

Account Name:

Account Number: 502

Account Currency: NAIRA

Date	Voucher Reference	Mandate Reference	Particulars	Payee	Receipt	Payment	Balance	Reconciled?
07/02/2023	PV/2023/UNIPT-2/000000016	APPROVED	TRIP TO LAGOS	PROF. OGBONNA F. JOEL	0.00	310,000.00	63,279,271.37 Dr	Y
07/02/2023	PV/2023/UNIPT-2/000000017	APPROVED	EXPENSES ON INTERNAL AUDIT EXERCISE	DR. BENSON P. TIMAH	0.00	570,000.00	62,709,271.37 Dr	Y
07/02/2023	PV/2023/UNIPT-2/000000018	APPROVED	PAYMENT FOR DATA	MR. DANIELOKON	0.00	300,000.00	62,409,271.37 Dr	Y
07/02/2023	PV/2023/UNIPT-2/000000019	APPROVED	SOCIAL MEDIA ADVERTISEMENT FOR 2022/2023 ADMISSION	MR. DANIELOKON	0.00	599,100.00	61,810,171.37 Dr	Y
07/02/2023	PV/2023/UNIPT-2/000000020	APPROVED	PAYMENT FOR ELECTRICAL FITTINGS	MR. DANIELOKON	0.00	865,400.00	60,944,771.37 Dr	Y



CENTRE FOR OILFIELD CHEMICALS RESEARCH (UNIPOINT)
EAST-WEST ROAD, CHOKA, P.M.B. 5323 PORT HARCOURT, RIVERS STA



SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT PROJECT

Cash Book Extracts/Listing

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Bank Account: ACE OPERATIONAL (NAIRA) ACCOUNT

Account Name:

Account Number: 502

Account Currency: NAIRA

Date	Voucher Reference	Mandate Reference	Particulars	Payee	Receipt	Payment	Balance	Reconciled?
07/02/2023	PV/2023/UNIPT-2/000000021	APPROVED	TEAM BUILDING COST	MRS. BENEDICTA OMENI	0.00	135,000.00	60,809,771.37 Dr	Y
07/02/2023	PV/2023/UNIPT-2/000000022	APPROVED	TEAM BUILDING COST	MRS. BENEDICTA OMENI	0.00	195,000.00	60,614,771.37 Dr	Y
07/02/2023	PV/2023/UNIPT-2/000000023	APPROVED	TO ATTEND CONFERENCE IN BAUCHI	PROF. IBISIME ETELA	0.00	762,000.00	59,852,771.37 Dr	Y
07/02/2023	PV/2023/UNIPT-2/000000024	APPROVED	ASSISTANCE FOR HSTING NIGERIA INST. OF ENVIRONMTAL ENGRS CONFEREN	MRS. BENEDICTA OMENI	0.00	210,000.00	59,642,771.37 Dr	Y
07/02/2023	PV/2023/UNIPT-2/000000025	APPROVED	EXPENSES FOR PHD SEMINAR PRESENTATION	MRS. ANIEBET ENEAWAJI OWO	0.00	964,000.00	58,678,771.37 Dr	Y



CENTRE FOR OILFIELD CHEMICALS RESEARCH (UNIPOINT)
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07/02/2023	PV/2023/UNIPT-2/000000026	APPROVED	EXPENSES FOR LABORATORY OPENING CEREMONY	MRS. ANIEBET ENEAWAJI OWO	0.00	266,100.00	58,412,671.37 Dr	Y
07/02/2023	PV/2023/UNIPT-2/000000027	APPROVED	TEAM BUILDING COST FOR AUDIT VERIFICATION	MRS. ANIEBET ENEAWAJI OWO	0.00	165,000.00	58,247,671.37 Dr	Y
07/02/2023	PV/2023/UNIPT-2/000000028	APPROVED	COST OF DIESEL	MR. DANIELOKON	0.00	82,000.00	58,165,671.37 Dr	Y
07/02/2023	PV/2023/UNIPT-2/000000029	APPROVED	REPAIR OF FIBRE OPTICS CABLE	MR. DANIELOKON	0.00	940,000.00	57,225,671.37 Dr	Y
07/02/2023	PV/2023/UNIPT-2/000000030	APPROVED	MAINTENANCE/SERVICING OF AIRCONDITIONERS	MR. DANIELOKON	0.00	64,500.00	57,161,171.37 Dr	Y



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07/02/2023	PV/2023/UNIPT-2/000000031	APPROVED	COST OF HOTEL ACCOMMODATION FOR AAU & NUC GUESTS	MR. DANIELOKON	0.00	273,900.00	56,887,271.37 Dr	Y
07/02/2023	PV/2023/UNIPT-2/000000032	APPROVED	COST OF EXTENSION & CONSTRUCTION OF DRAINAGE	MR. DANIELOKON	0.00	580,000.00	56,307,271.37 Dr	Y
08/02/2023	PV/2023/UNIPT-2/000000033	APPROVED	COST OF PHD LECTURES	MRS. ANIEBET ENEAWAJI OWO	0.00	3,024,000.00	53,283,271.37 Dr	Y
08/02/2023	PV/2023/UNIPT-2/000000034	APPROVED	CLEARING OF BUSH & FILLING OF SHARP SAND IN HOLES	MR KINGSLEY ELENWO	0.00	80,000.00	53,203,271.37 Dr	Y
08/02/2023	PV/2023/UNIPT-2/000000035	APPROVED	COST OF ACCOMMODATION & FEEDING FOR GUESTS	HELENA HAVEN HOTELS LTD	0.00	210,526.34	52,992,745.03 Dr	Y



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08/02/2023	PV/2023/UNIPT-2/000000036	APPROVED	TO PROCURE & INSTALL SUNDRY FURNISHING & FITTINGS AT PSB DEPT	TONYVICPAL SERVICES NIG.	0.00	4,701,562.74	48,291,182.29 Dr	Y
08/02/2023	PV/2023/UNIPT-2/000000037	APPROVED	ICT CONSULTANCY CHARGES FOR JANUARY 2023	SPEEDLINK HI-TECH SOLUTIONS	0.00	248,372.09	48,042,810.20 Dr	Y
09/02/2023	PV/2023/UNIPT-2/000000038	APPROVED	PROCUREMENT & INSTALLATION OF PERIMETER FENCING, ETC	NAJIPOH SERVICES LIMITED	0.00	604,890.00	47,437,920.20 Dr	Y
09/02/2023	PV/2023/UNIPT-2/000000047	APPROVED	SECURITY PLATFORM FOR CEFOR ACCOUNTING SOFTWARE	SPEEDLINK HI-TECH SOLUTIONS	0.00	8,451,455.40	38,986,464.80 Dr	Y
09/02/2023	PV/2023/UNIPT-2/000000048	APPROVED	PAYMENT FOR NREP CERTIFICATION	POCEMA LTD	0.00	5,000,000.00	33,986,464.80 Dr	Y



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10/02/2023	PV/2023/UNIPT-2/000000043	APPROVED	TEAM BUILDING COST	MRS. BENEDICTA OMENI	0.00	165,000.00	33,821,464.80 Dr	Y
10/02/2023	PV/2023/UNIPT-2/000000044	APPROVED	TO ATTEND WORKSHOP IN LAGOS	MR. NOBLE MACLIN	0.00	606,000.00	33,215,464.80 Dr	Y
10/02/2023	PV/2023/UNIPT-2/000000045	APPROVED	REIMBURSEMENT OF AIRTICKET	OKORO WILSON & CO. CHARTERED ACCOUNTANTS	0.00	81,600.00	33,133,864.80 Dr	Y
10/02/2023	PV/2023/UNIPT-2/000000046	APPROVED	REFUND OF OFFICE EXPENSES	DR. BENSON P. TIMAH	0.00	165,000.00	32,968,864.80 Dr	Y
10/02/2023	PV/2023/UNIPT-2/000000049	APPROVED	TRIP TO LAGOS TO ATTEND A CLINIC ON FLEXIBLE ACCOUNTING SOFTWARE	MR. DANIEL OKON	0.00	552,500.00	32,416,364.80 Dr	Y



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10/02/2023	PV/2023/UNIPT-2/000000050	APPROVED	TRIP TO LAGOS TO ATTEND A CLINIC ON FLEXIBLE ACCOUNTING WORKSHOP	DR. BENSON P. TIMAH	0.00	660,000.00	31,756,364.80 Dr	Y
10/02/2023	PV/2023/UNIPT-2/000000051	APPROVED	RENEWAL OF DEDICATED INTERNET BANDWITH	SPEEDLINK HI-TECH SOLUTIONS	0.00	7,097,000.00	24,659,364.80 Dr	Y
10/02/2023	PV/2023/UNIPT-2/000000052	APPROVED	PAYMENT OF AUDIT FEE	OKORO WILSON & CO. CHARTERED ACCOUNTANTS	0.00	1,128,000.00	23,531,364.80 Dr	Y
13/02/2023	PV/2023/UNIPT-2/000000039	APPROVED	PURCHASE OF ELECTROCHEMICAL CELLS & ELECTRODE	MR. DANIELOKON	0.00	900,000.00	22,631,364.80 Dr	Y
13/02/2023	PV/2023/UNIPT-2/000000040	APPROVED	EXPENSES ON DIESEL	MR. DANIELOKON	0.00	164,000.00	22,467,364.80 Dr	Y



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13/02/2023	PV/2023/UNIPT-2/000000041	APPROVED	PAYMENT FOR DATA BUNDLE	MR. DANIEL OKON	0.00	305,000.00	22,162,364.80 Dr	Y
13/02/2023	PV/2023/UNIPT-2/000000042	APPROVED	AUDIT COMMITTEE ALLOWANCE	MRS. EZINNE C. WORGAN	0.00	408,000.00	21,754,364.80 Dr	Y
20/02/2023	PV/2023/UNIPT-2/000000053	APPROVED	TO ATTEND 18TH RUFORUM AGM IN HARARE, ZIMBABWE	PROF. IBISIME ETELA	0.00	1,267,000.00	20,487,364.80 Dr	Y
21/02/2023	PV/2023/UNIPT-2/000000054	APPROVED	UNIFORMS & BOOTS FOR SECURITY PERSONNEL	MRS. ANIEBET ENEAWAJI OWO	0.00	96,000.00	20,391,364.80 Dr	Y
21/02/2023	PV/2023/UNIPT-2/000000055	APPROVED	STAFF ALLOWANCE FOR FEBRUARY 2023	MRS. ANIEBET ENEAWAJI OWO	0.00	250,000.00	20,141,364.80 Dr	Y



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21/02/2023	PV/2023/UNIPT-2/000000056	APPROVED	COST OF AUDIT VERIFICATION EXERCISE	MRS. ANIEBET ENEAWAJI OWO	0.00	255,000.00	19,886,364.80 Dr	Y
21/02/2023	PV/2023/UNIPT-2/000000057	APPROVED	PAYMENT OF JANUARY 2023 CONTRACT STAFF SALARY	MRS. ANIEBET ENEAWAJI OWO	0.00	630,000.00	19,256,364.80 Dr	Y
21/02/2023	PV/2023/UNIPT-2/000000058	APPROVED	TEAM BUILDING COST	DAWARI ONIMIAYEOFORI WEST	0.00	100,000.00	19,156,364.80 Dr	Y
21/02/2023	PV/2023/UNIPT-2/000000059	APPROVED	TEAM BUILDING COST	DR. BENSON P. TIMAH	0.00	220,000.00	18,936,364.80 Dr	Y
21/02/2023	PV/2023/UNIPT-2/000000060	APPROVED	TEAM BUILDING COST	DR. BENSON P. TIMAH	0.00	945,000.00	17,991,364.80 Dr	Y



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21/02/2023	PV/2023/UNIPT-2/000000061	APPROVED	COST OF CLEANING MATERIALS	DORCAS I. IHENACHO	0.00	104,320.00	17,887,044.80 Dr	Y
23/02/2023	PV/2023/UNIPT-2/000000062	APPROVED	COST OF ENGRAVING MACHINE AND ANOTHER	MR. NOBLE MACLIN	0.00	296,000.00	17,591,044.80 Dr	Y
23/02/2023	PV/2023/UNIPT-2/000000063	APPROVED	SHORT COURSES	MRS. BENEDICTA OMENI	0.00	552,500.00	17,038,544.80 Dr	Y
23/02/2023	PV/2023/UNIPT-2/000000064	APPROVED	COST OF AUDIT EXIT MEETING	MRS. BENEDICTA OMENI	0.00	150,000.00	16,888,544.80 Dr	Y
23/02/2023	PV/2023/UNIPT-2/000000065	APPROVED	COST OF DATA BUNDLE	MR. DANIEL OKON	0.00	110,000.00	16,778,544.80 Dr	Y



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23/02/2023	PV/2023/UNIPT-2/000000066	APPROVED	PAYMENT OF REIMBURSABLE TO THE EXTERNAL AUDITORS	OKORO WILSON & CO. CHARTERED ACCOUNTANTS	0.00	95,000.00	16,683,544.80 Dr	Y
23/02/2023	PV/2023/UNIPT-2/000000067	APPROVED	IMPREST REIMBURSEMENT FOR FEBRUARY 2023: COST OF DIESEL	PROF. OGBONNA F. JOEL	0.00	150,000.00	16,533,544.80 Dr	Y
23/02/2023	PV/2023/UNIPT-2/000000068	APPROVED	REIMBURSEMENT OF FEBRUARY 2023 IMPREST: MAINTENANCE OF CAR	PROF. OGBONNA F. JOEL	0.00	62,000.00	16,471,544.80 Dr	Y
23/02/2023	PV/2023/UNIPT-2/000000069	APPROVED	REIMBURSEMENT OF FEBRUARY 2023 IMPREST: DATA BUNDLE	PROF. OGBONNA F. JOEL	0.00	85,950.00	16,385,594.80 Dr	Y
23/02/2023	PV/2023/UNIPT-2/000000070	APPROVED	CLEANING MATERIALS	PROF. OGBONNA F. JOEL	0.00	82,050.00	16,303,544.80 Dr	Y



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28/02/2023	PV/2023/UNIPT-2/000000076	APPROVED	STAMP DUTY PAID TO FIRS	FEDERAL INLAND REVENUE SERVICE	0.00	1,178,289.99	15,125,254.81 Dr	Y
28/02/2023	PV/2023/UNIPT-2/000000077	APPROVED	VAT PAID TO FIRS	FEDERAL INLAND REVENUE SERVICE	0.00	7,067,250.58	8,058,004.23 Dr	Y
28/02/2023	PV/2023/UNIPT-2/000000078	APPROVED	WITHHOLDING TAX PAID TO FIRS	FEDERAL INLAND REVENUE SERVICE	0.00	3,017,537.00	5,040,467.23 Dr	Y
28/02/2023	PV/2023/UNIPT-2/000000079	APPROVED	WITHHOLDING TAX PAID TO RIRS	RIVERS INTERNAL REVENUE SERVICE	0.00	3,005,380.74	2,035,086.49 Dr	Y
28/02/2023	PV/2023/UNIPT-2/000000080	APPROVED	WITHHOLDING TAX PAID TO EDO STATE INTERNAL REVENUE SERVICE	EDO STATE INTERNAL REVENUE SERVICE	0.00	60,000.00	1,975,086.49 Dr	Y



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28/02/2023	PV/2023/UNIPT-2/000000081	APPROVED	SERVICE CHARGE DEDUCTED BY CBN	CENTRAL BANK OF NIGERIA	0.00	30,100.00	1,944,986.49 Dr	Y
28/03/2023	PV/2023/UNIPT-2/000000011	APPROVED	PAYMENT OF MARCH 2023 SALARY TO CONTRACT STAFF	MRS. ANIEBET ENEAWAJI OWO	0.00	630,000.00	1,314,986.49 Dr	Y
28/03/2023	PV/2023/UNIPT-2/000000012	APPROVED	PAYMENT OF STAFF ALLOWANCE FOR MARCH 2023	MRS. ANIEBET ENEAWAJI OWO	0.00	250,000.00	1,064,986.49 Dr	Y
31/03/2023	PV/2023/UNIPT-2/000000013	APPROVED	TEAM BUILDING PAYMENT FOR PREPARATION OF FINANCIAL MANUAL	DR. BENSON P. TIMAH	0.00	670,000.00	394,986.49 Dr	Y
31/03/2023	PV/2023/UNIPT-2/000000096	APPROVED	SERVICE CHARGE BY CBN	CENTRAL BANK OF NIGERIA	0.00	3,655.00	391,331.49 Dr	Y



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06/04/2023	RV/2023/UNIPT-2/000000004		REIMBURSEMENT FROM NUC		50,000,000.00	0.00	50,391,331.49 Dr	Y
13/04/2023	PV/2023/UNIPT-2/000000071	APPROVED	TO ATTEND MIKROTIK TRAIN THE TRAINER COURSE	MR. DANIELOKON	0.00	3,121,184.00	47,270,147.49 Dr	Y
13/04/2023	PV/2023/UNIPT-2/000000072	APPROVED	TO ATTEND ACE EVENTS IN MOROCCO	PROF. OWUNARI ABRAHAM GEORGEWILL	0.00	12,679,182.00	34,590,965.49 Dr	Y
13/04/2023	PV/2023/UNIPT-2/000000073	APPROVED	TRIP TO ABUJA FOR VISA PROCESSING	MR. DANIELOKON	0.00	282,500.00	34,308,465.49 Dr	Y
13/04/2023	PV/2023/UNIPT-2/000000074	APPROVED	TO ATTEND 4TH ACE COMMUNICATION WORKSHOP IN COTE D'IVOIRE	MRS. BENEDICTA OMENI	0.00	901,501.00	33,406,964.49 Dr	Y



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13/04/2023	PV/2023/UNIPT-2/000000075	APPROVED	SOCIAL MEDIA ADVERT FOR 2022/2023 ADMISSIONS	MR. DANIELOKON	0.00	308,050.00	33,098,914.49 Dr	Y
19/04/2023	PV/2023/UNIPT-2/000000082	APPROVED	NETWORK CABLE FOR INTERNET ACCESS	MR. DANIELOKON	0.00	180,000.00	32,918,914.49 Dr	Y
19/04/2023	PV/2023/UNIPT-2/000000083	APPROVED	SOCIAL MEDIA ADVERTISEMENT FOR REGIONAL STUDENTS	MR. DANIELOKON	0.00	673,495.00	32,245,419.49 Dr	Y
19/04/2023	PV/2023/UNIPT-2/000000084	APPROVED	PURCHASE OF DIESEL	MR. DANIELOKON	0.00	123,000.00	32,122,419.49 Dr	Y
19/04/2023	PV/2023/UNIPT-2/000000085	APPROVED	COST OF CAR TRACKING DEVICE	MR. IKECHUKWU NNABUGWU	0.00	120,000.00	32,002,419.49 Dr	Y



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19/04/2023	PV/2023/UNIPT-2/000000086	APPROVED	PREPARATION OF CEFOR 2023 WORKPLANS FOR NUC & AAU	PROF. IBISIME ETELA	0.00	600,000.00	31,402,419.49 Dr	Y
19/04/2023	PV/2023/UNIPT-2/000000087	APPROVED	JANUARY 2023 MONITORING & EVALUATION (M&E) EXERCISE	MR UDUMA IKPA	0.00	740,000.00	30,662,419.49 Dr	Y
19/04/2023	PV/2023/UNIPT-2/000000088	APPROVED	COST INCURRED FOR DRILLING ENGINEERING II SHORT COURSE	MRS. BENEDICTA OMENI	0.00	552,500.00	30,109,919.49 Dr	Y
19/04/2023	PV/2023/UNIPT-2/000000089	APPROVED	COST OF DLI 7.4 PASET BENCHMARKING INTERVENTION PLAN	MR UDUMA IKPA	0.00	574,000.00	29,535,919.49 Dr	Y
19/04/2023	PV/2023/UNIPT-2/000000090	APPROVED	DEVELOPMENT OF DRAFT ACE-CEFOR ESMP	DR. AIMIKHE VICTOR JOSEPH	0.00	800,000.00	28,735,919.49 Dr	Y



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19/04/2023	PV/2023/UNIPT-2/000000091	APPROVED	COST OF SERVICING OFFICIAL VEHICLE - 50F11FG	UGOCHUKWU NWAFOR	0.00	180,000.00	28,555,919.49 Dr	Y
19/04/2023	PV/2023/UNIPT-2/000000092	APPROVED	PURCHASE OF FOOT MAT FOR VEHICAL NUMBER 50F11FG	UGOCHUKWU NWAFOR	0.00	40,000.00	28,515,919.49 Dr	Y
19/04/2023	PV/2023/UNIPT-2/000000093	APPROVED	COST OF MOTOR BATTERY	MR. IKECHUKWU NNABUGWU	0.00	45,000.00	28,470,919.49 Dr	Y
20/04/2023	PV/2023/UNIPT-2/000000094	APPROVED	TEAM BUILDING FOR INTELLECTUAL PROPERTY/DATA ABSE MGT WORKSHOP	MRS. BENEDICTA OMENI	0.00	75,000.00	28,395,919.49 Dr	Y
20/04/2023	PV/2023/UNIPT-2/000000095	APPROVED	COST OF TEAM BUILDING	DR. BENSON P. TIMAH	0.00	360,000.00	28,035,919.49 Dr	Y



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25/04/2023	PV/2023/UNIPT-2/000000097	APPROVED	REFUND OF EXPENSES VIDE THE ATTACHED	DR. BENSON P. TIMAH	0.00	100,000.00	27,935,919.49 Dr	Y
25/04/2023	PV/2023/UNIPT-2/000000098	APPROVED	ICT CONSULTANCY CHARGES FOR MARCH 2023	SPEEDLINK HI-TECH SOLUTIONS	0.00	262,325.57	27,673,593.92 Dr	Y
25/04/2023	PV/2023/UNIPT-2/000000099	APPROVED	TO PROCURE & INSTALL SUNDRY F&F @ IPTTO	VASTLAND UNIQUE CONCEPTS LTD	0.00	10,066,930.00	17,606,663.92 Dr	Y
26/04/2023	PV/2023/UNIPT-2/000000100	APPROVED	COST OF ADDITIONAL FLIGHT BOOKONG	MR. DANIELOKON	0.00	150,449.99	17,456,213.93 Dr	Y
26/04/2023	PV/2023/UNIPT-2/000000101	APPROVED	PURCHASE OF ONE LAPTOP	MR. DANIELOKON	0.00	570,000.00	16,886,213.93 Dr	Y



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26/04/2023	PV/2023/UNIPT-2/000000102	APPROVED	DATA BUNDLE FOR MARCH 2023	MR. DANIEL OKON	0.00	145,000.00	16,741,213.93 Dr	Y
26/04/2023	PV/2023/UNIPT-2/000000103	APPROVED	FLIGHT BOOKINGS FOR INVITED GUESTS	MR. DANIEL OKON	0.00	529,350.00	16,211,863.93 Dr	Y
26/04/2023	PV/2023/UNIPT-2/000000104	APPROVED	COST OF SERVICING GENERATOR	MR. DANIEL OKON	0.00	120,000.00	16,091,863.93 Dr	Y
26/04/2023	PV/2023/UNIPT-2/000000105	APPROVED	SUPPORT STAFF ALLOWANCE FOR APRIL 2023	DAWARI ONIMIAYEOFORI WEST	0.00	20,000.00	16,071,863.93 Dr	Y
26/04/2023	PV/2023/UNIPT-2/000000106	APPROVED	TO ATTEND ANAN'S MCPD PROGRAMME IN BAUCHI	MR. NOBLE MACLIN	0.00	554,000.00	15,517,863.93 Dr	Y



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26/04/2023	PV/2023/UNIPT-2/000000107	APPROVED	TO ATTEND ANAN'S MCPD PROGRAMME IN LAGOS	DR. BENSON P. TIMAH	0.00	430,000.00	15,087,863.93 Dr	Y
26/04/2023	PV/2023/UNIPT-2/000000108	APPROVED	MAINTENANCE OF OFFICIAL CAR - 50F111FG	UGOCHUKWU NWAFOR	0.00	78,000.00	15,009,863.93 Dr	Y
26/04/2023	PV/2023/UNIPT-2/000000109	APPROVED	ICT CONSULTANCY CHARGE FOR APRIL 2023	SPEEDLINK HI-TECH SOLUTIONS	0.00	262,325.57	14,747,538.36 Dr	Y
27/04/2023	PV/2023/UNIPT-2/000000119	APPROVED	STAMP DUTY PAID TO FIRS	FEDERAL INLAND REVENUE SERVICE	0.00	238,891.07	14,508,647.29 Dr	Y
27/04/2023	PV/2023/UNIPT-2/000000120	APPROVED	PAYMENT OF WITHHOLDING TAX TO FIRS	FEDERAL INLAND REVENUE SERVICE	0.00	43,373.21	14,465,274.08 Dr	Y



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27/04/2023	PV/2023/UNIPT-2/000000121	APPROVED	PAYMENT OF VALUE ADDED TAX TO FIRS	FEDERAL INLAND REVENUE SERVICE	0.00	1,791,682.48	12,673,591.60 Dr	Y
27/04/2023	PV/2023/UNIPT-2/000000122	APPROVED	PAYMENT OF WITHHOLDING TAX TO RSIRS	RIVERS INTERNAL REVENUE SERVICE	0.00	1,105,035.61	11,568,555.99 Dr	Y
30/04/2023	PV/2023/UNIPT-2/000000123	APPROVED	SERVICE CHARGE BY CENTRAL BANK OF NIGERIA FOR APRIL 2023	CENTRAL BANK OF NIGERIA	0.00	10,642.50	11,557,913.49 Dr	Y
05/05/2023	PV/2023/UNIPT-2/000000113	APPROVED	5-DAY INTELLECTUAL PROPERTY WORKSHOP	MRS. ANIEBET ENEAWAJI OWO	0.00	1,680,000.00	9,877,913.49 Dr	Y
05/05/2023	PV/2023/UNIPT-2/000000112	APPROVED	STAFF ALLOWANCE FOR THE MONTH OF APRIL 2023	MRS. ANIEBET ENEAWAJI OWO	0.00	270,000.00	9,607,913.49 Dr	Y



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05/05/2023	PV/2023/UNIPT-2/000000111	APPROVED	PAYMENT OF ESTACODE FOR ACE EVENTS IN MOROCCO	PROF. OWUNARI ABRAHAM GEORGEWILL	0.00	5,512,200.00	4,095,713.49 Dr	Y
05/05/2023	PV/2023/UNIPT-2/000000110	APPROVED	PAYMENT OF APRIL 2023 CONTRACT STAFF SALARY	MRS. ANIEBET ENEAWAJI OWO	0.00	630,000.00	3,465,713.49 Dr	Y
08/05/2023	PV/2023/UNIPT-2/000000116	APPROVED	PAYMENT TO INTELLECTUAL PROPERTY WORKSHOP FACILITATORS	MRS. ANIEBET ENEAWAJI OWO	0.00	990,000.00	2,475,713.49 Dr	Y
08/05/2023	PV/2023/UNIPT-2/000000115	APPROVED	TEAM BUILDING COST	MRS. BENEDICTA OMENI	0.00	70,000.00	2,405,713.49 Dr	Y
08/05/2023	PV/2023/UNIPT-2/000000114	APPROVED	COST OF SEMINAR PRESENTATION	MRS. ANIEBET ENEAWAJI OWO	0.00	1,945,000.00	460,713.49 Dr	Y



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12/05/2023	RV/2023/UNIPT-2/000000005		CREDIT		15,000.00	0.00	475,713.49 Dr	Y
17/05/2023	PV/2023/UNIPT-2/000000118	APPROVED	TEAM BUILDING FOR STEERING COMMITTEE MEETING	MRS. BENEDICTA OMENI	0.00	135,000.00	340,713.49 Dr	Y
17/05/2023	PV/2023/UNIPT-2/000000117	APPROVED	TEAM BUILDING COST FOR STEERING COMMITTEE MEMBERS	MRS. BENEDICTA OMENI	0.00	175,000.00	165,713.49 Dr	Y
31/05/2023	PV/2023/UNIPT-2/000000157	APPROVED	BANK CHARGE BY CBN FOR MAY 2023	CENTRAL BANK OF NIGERIA	0.00	17,737.50	147,975.99 Dr	Y
12/06/2023	RV/2023/UNIPT-2/000000007		REIMBURSEMENT FROM NUC (IDA)		200,000,000.00	0.00	200,147,975.99 Dr	Y



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19/06/2023	PV/2023/UNIPT-2/000000124	APPROVED	DATA/AIRTIME FOR STEERING COMMITTEE MEMBERS	MRS. BENEDICTA OMENI	0.00	1,320,000.00	198,827,975.99 Dr	Y
19/06/2023	PV/2023/UNIPT-2/000000125	APPROVED	RENEWAL OF SUBSCRIPTION TO LEARNING MANAGEMENT SYSTEM	SPEEDLINK HI-TECH SOLUTIONS	0.00	4,550,696.38	194,277,279.61 Dr	Y
19/06/2023	PV/2023/UNIPT-2/000000126	APPROVED	SUBSCRIPTION TO CLOUD HOSTED MONITORING & EVALUATION SOFTWARE	SPEEDLINK HI-TECH SOLUTIONS	0.00	5,384,500.00	188,892,779.61 Dr	Y
19/06/2023	PV/2023/UNIPT-2/000000127	APPROVED	TO ATTEND WORKSHOP IN LAGOS	MR. KENNETH ORGWU	0.00	541,000.00	188,351,779.61 Dr	Y
19/06/2023	PV/2023/UNIPT-2/000000128	APPROVED	TO ATTEND INTERNATIONAL CONFERENCE IN GHANA	MRS. ANIEBET ENEAWAJI OWO	0.00	630,000.00	187,721,779.61 Dr	Y



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19/06/2023	PV/2023/UNIPT-2/000000129	APPROVED	RENEWAL OF SUBSCRIPTION TO CLOUD HOSTED E-AUDITING SOFTWARE	SPEEDLINK HI-TECH SOLUTIONS	0.00	4,183,000.00	183,538,779.61 Dr	Y
19/06/2023	PV/2023/UNIPT-2/000000130	APPROVED	RENEWAL OF SUBSCRIPTION FOR E-LIBRARY/SECURITY SOFTWARES LICENSES	SPEEDLINK HI-TECH SOLUTIONS	0.00	8,279,069.77	175,259,709.84 Dr	Y
19/06/2023	PV/2023/UNIPT-2/000000131	APPROVED	RENEWAL OF SUBSCRIPTION TO CLOUD HOSTED E-PROCUREMENT SOFTWARE	SPEEDLINK HI-TECH SOLUTIONS	0.00	5,740,500.00	169,519,209.84 Dr	Y
19/06/2023	PV/2023/UNIPT-2/000000132	APPROVED	RENEWAL OF SUBSCRIPTION TO PLAGIARISM SOFTWARE	SPEEDLINK HI-TECH SOLUTIONS	0.00	8,232,500.00	161,286,709.84 Dr	Y
20/06/2023	PV/2023/UNIPT-2/000000133	APPROVED	TO PROCURE & INSTALL SUNDRY FURNITURE & FITTINGS IN STUDENTS HOST	VASTLAND UNIQUE CONCEPTS LTD	0.00	8,019,905.12	153,266,804.72 Dr	Y



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20/06/2023	PV/2023/UNIPT-2/000000134	APPROVED	NREP TRAINING & CERTIFICATION FOR 33 ACE-CEFOR STUDENTS	POCEMA LTD	0.00	8,250,000.00	145,016,804.72 Dr	Y
20/06/2023	PV/2023/UNIPT-2/000000135	APPROVED	TO PROCURE & INSTALL INVERTER BACKUP SYSTEM IN THE LABORATORY	GREAT GRACE SUPERSTORES LTD	0.00	8,444,960.00	136,571,844.72 Dr	Y
20/06/2023	PV/2023/UNIPT-2/000000136	APPROVED	COST OF FLIGHT TICKET FOR RESOURCE PERSONS	MRS. ANIEBET ENEAWAJI OWO	0.00	107,000.00	136,464,844.72 Dr	Y
20/06/2023	PV/2023/UNIPT-2/000000137	APPROVED	EXPENSES FOR ORIENTATION PROGRAMME VIDE THE ATTACHED	MRS. ANIEBET ENEAWAJI OWO	0.00	809,000.00	135,655,844.72 Dr	Y
20/06/2023	PV/2023/UNIPT-2/000000138	APPROVED	NREP TRAINING & CERTIFICATION FOR 28 CEFOR STUDENTS	POCEMA LTD	0.00	7,000,000.00	128,655,844.72 Dr	Y



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20/06/2023	PV/2023/UNIPT-2/000000139	APPROVED	COST OF BUSH CLEARING & CLEANING OF HOSTEL	MRS. BENEDICTA OMENI	0.00	90,000.00	128,565,844.72 Dr	Y
20/06/2023	PV/2023/UNIPT-2/000000140	APPROVED	SUBSCRIPTION TO GOOGLE ENTERPRISE PLATFORM	SPEEDLINK HI-TECH SOLUTIONS	0.00	2,294,348.80	126,271,495.92 Dr	Y
21/06/2023	PV/2023/UNIPT-2/000000141	APPROVED	REIMBURSEMENT OF APRIL 2023 IMPREST: DIESEL	PROF. OGBONNA F. JOEL	0.00	350,000.00	125,921,495.92 Dr	Y
21/06/2023	PV/2023/UNIPT-2/000000142	APPROVED	REIMBURSEMENT OF APRIL 2023 IMPREST: FUEL	PROF. OGBONNA F. JOEL	0.00	181,000.00	125,740,495.92 Dr	N
21/06/2023	PV/2023/UNIPT-2/000000143	APPROVED	REIMBURSEMENT OF APRIL 2023 IMPREST: INTERNET	PROF. OGBONNA F. JOEL	0.00	80,000.00	125,660,495.92 Dr	N



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21/06/2023	PV/2023/UNIPT-2/000000144	APPROVED	REIMBURSEMENT OF APRIL 2023 IMPREST: WAGES	PROF. OGBONNA F. JOEL	0.00	15,000.00	125,645,495.92 Dr	N
21/06/2023	PV/2023/UNIPT-2/000000145	APPROVED	REIMBURSEMENT OF MAY 2023 IMPREST: DIESEL	PROF. OGBONNA F. JOEL	0.00	350,000.00	125,295,495.92 Dr	Y
21/06/2023	PV/2023/UNIPT-2/000000146	APPROVED	REIMBURSEMENT OF MAY 2023 IMPREST: FUEL	PROF. OGBONNA F. JOEL	0.00	181,000.00	125,114,495.92 Dr	N
21/06/2023	PV/2023/UNIPT-2/000000147	APPROVED	REIMBURSEMENT OF MAY 2023 IMPREST: INTERNET	PROF. OGBONNA F. JOEL	0.00	80,000.00	125,034,495.92 Dr	N
21/06/2023	PV/2023/UNIPT-2/000000148	APPROVED	REIMBURSEMENT OF MAY 2023 IMPREST: WAGES	PROF. OGBONNA F. JOEL	0.00	15,000.00	125,019,495.92 Dr	N



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21/06/2023	PV/2023/UNIPT-2/000000149	APPROVED	INSTALLATION OF CURTAINS IN THE CENTRE BUS	MR. IKECHUKWU NNABUGWU	0.00	134,000.00	124,885,495.92 Dr	Y
21/06/2023	PV/2023/UNIPT-2/000000150	APPROVED	INSTALLATION OF SEAT COVER IN CENTRE BUS	MR. IKECHUKWU NNABUGWU	0.00	147,500.00	124,737,995.92 Dr	Y
21/06/2023	PV/2023/UNIPT-2/000000151	APPROVED	OFFICE EXPENDITURE FOR FEBRUARY 2023	MRS. BENEDICTA OMENI	0.00	50,000.00	124,687,995.92 Dr	Y
21/06/2023	PV/2023/UNIPT-2/000000152	APPROVED	AUDIT VERIFICATION COST AS PER THE ATTACHMENT	MRS. ANIEBET ENEAWAJI OWO	0.00	829,000.00	123,858,995.92 Dr	Y
21/06/2023	PV/2023/UNIPT-2/000000153	APPROVED	OFFICIAL TRIP TO ABUJA	PROF. IKECHUKWU AGBAGWA	0.00	325,000.00	123,533,995.92 Dr	Y



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21/06/2023	PV/2023/UNIPT-2/000000154	APPROVED	PROVISION OF SOCIAL MEDIA CAMPAIGN AS PER THE ATTACHED	SOMIT INTEGRATED SERVICES	0.00	5,777,240.00	117,756,755.92 Dr	Y
21/06/2023	PV/2023/UNIPT-2/000000155	APPROVED	RENEWAL OF SUBSCRIPTION OF ACE-CEFOR WEBSITE	SPEEDLINK HI-TECH SOLUTIONS	0.00	7,387,534.00	110,369,221.92 Dr	Y
21/06/2023	PV/2023/UNIPT-2/000000156	APPROVED	SUBSCRIPTION TO CYBERSECURITY MODULES	SPEEDLINK HI-TECH SOLUTIONS	0.00	8,159,235.20	102,209,986.72 Dr	Y
23/06/2023	RV/2023/UNIPT-2/000000006		ESTACODE TO STEERING COMMITTEE FOR MOROCCO TRIP: CONVERSION		18,713,811.88	0.00	120,923,798.60 Dr	Y
23/06/2023	PV/2023/UNIPT-2/000000158	APPROVED	PAYMENT OF ESTACODE TO STEERING COMMITTEE MEMBERS TO MOROCCO	DR. BENSON P. TIMAH	0.00	18,713,811.88	102,209,986.72 Dr	Y



CENTRE FOR OILFIELD CHEMICALS RESEARCH (UNIPOINT)
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UNIVERSITY OF PORTHARCOURT (RENEWAL)

Bank Account: ACE OPERATIONAL (NAIRA) ACCOUNT

Account Name:

Account Number: 502

Account Currency: NAIRA

Date	Voucher Reference	Mandate Reference	Particulars	Payee	Receipt	Payment	Balance	Reconciled?
26/06/2023	PV/2023/UNIPT-2/000000159	APPROVED	DEVELOPMENT OF GRIEVANCE REDRESS PORTAL FOR UNIPOINT	C U LOGISTICS LIMITED	0.00	8,744,180.80	93,465,805.92 Dr	Y
26/06/2023	PV/2023/UNIPT-2/000000160	A	REFUND OF DATA BUNDLE FOR MAY 2023	MR. DANIEL OKON	0.00	118,500.00	93,347,305.92 Dr	Y
26/06/2023	PV/2023/UNIPT-2/000000161	APPROVED	COST OF ORGANIZING LECTURES FOR PHD STUDENTS	MRS. ANIEBET ENEAWAJI OWO	0.00	2,330,000.00	91,017,305.92 Dr	Y
26/06/2023	PV/2023/UNIPT-2/000000162	APPROVED	PURCHASE OF DIESEL FOR MAY 2023	MR. DANIEL OKON	0.00	246,000.00	90,771,305.92 Dr	Y
26/06/2023	PV/2023/UNIPT-2/000000163	APPROVED	COST OF REPAIR OF ELECTRONIC ITEMS	MR. DANIEL OKON	0.00	334,000.00	90,437,305.92 Dr	Y



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UNIVERSITY OF PORTHARCOURT (RENEWAL)

Bank Account: ACE OPERATIONAL (NAIRA) ACCOUNT

Account Name:

Account Number: 502

Account Currency: NAIRA

Date	Voucher Reference	Mandate Reference	Particulars	Payee	Receipt	Payment	Balance	Reconciled?
26/06/2023	PV/2023/UNIPT-2/000000164	APPROVED	OFFICIAL TRIP TO LAGOS	MR. DANIEL OKON	0.00	226,000.00	90,211,305.92 Dr	Y
26/06/2023	PV/2023/UNIPT-2/000000165	APPROVED	OFFICE REQUISITION	MRS. BENEDICTA OMENI	0.00	195,600.00	90,015,705.92 Dr	Y
26/06/2023	PV/2023/UNIPT-2/000000166	APPROVED	OFFICE STATIONERY	MRS. BENEDICTA OMENI	0.00	194,000.00	89,821,705.92 Dr	Y
26/06/2023	PV/2023/UNIPT-2/000000167	APPROVED	COST OF PURCHASE OF TOILETRIES	MRS. BENEDICTA OMENI	0.00	198,000.00	89,623,705.92 Dr	Y
26/06/2023	PV/2023/UNIPT-2/000000168	APPROVED	PURCHASE OF VEHICLE PARTS	MR. IKECHUKWU NNABUGWU	0.00	108,000.00	89,515,705.92 Dr	Y



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Bank Account: ACE OPERATIONAL (NAIRA) ACCOUNT

Account Name:

Account Number: 502

Account Currency: NAIRA

Date	Voucher Reference	Mandate Reference	Particulars	Payee	Receipt	Payment	Balance	Reconciled?
26/06/2023	PV/2023/UNIPT-2/000000169	APPROVED	STAFF ALLOWANCE FOR JUNE 2023	MRS. ANIEBET ENEAWAJI OWO	0.00	290,000.00	89,225,705.92 Dr	Y
26/06/2023	PV/2023/UNIPT-2/000000170	APPROVED	CONTRACT STAFF SALARY FOR JUNE 2023	MRS. ANIEBET ENEAWAJI OWO	0.00	570,000.00	88,655,705.92 Dr	Y
26/06/2023	PV/2023/UNIPT-2/000000171	APPROVED	MAINTENANCE COST OF VEHICLE AS PER THE ATTACHED	MR. IKECHUKWU NNABUGWU	0.00	150,000.00	88,505,705.92 Dr	Y
26/06/2023	PV/2023/UNIPT-2/000000172	APPROVED	OUT-STATION ALLOWANCE	UGOCHUKWU NWAFOR	0.00	10,000.00	88,495,705.92 Dr	Y
30/06/2023	PV/2023/UNIPT-2/000000194	APPROVED	VAT PAYMENT TO FIRS	FEDERAL INLAND REVENUE SERVICE	0.00	845,072.98	87,650,632.94 Dr	Y



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Date	Voucher Reference	Mandate Reference	Particulars	Payee	Receipt	Payment	Balance	Reconciled?
30/06/2023	PV/2023/UNIPT-2/000000195	APPROVED	PAYMENT OF WITHHOLDING TAX TO FIRS	FEDERAL INLAND REVENUE SERVICE	0.00	535,475.00	87,115,157.94 Dr	Y
30/06/2023	PV/2023/UNIPT-2/000000196	APPROVED	PAYMENT OF STAMP DUTY TO FIRS	FEDERAL INLAND REVENUE SERVICE	0.00	112,676.40	87,002,481.54 Dr	Y
30/06/2023	PV/2023/UNIPT-2/000000197	APPROVED	PAYMENT OF WITHHOLDING TO RIRS	RIVERS INTERNAL REVENUE SERVICE	0.00	27,906.98	86,974,574.56 Dr	Y
30/06/2023	PV/2023/UNIPT-2/000000198	APPROVED	SERVICE CHARGE DEDUCTION BY CBN	CENTRAL BANK OF NIGERIA	0.00	19,242.50	86,955,332.06 Dr	Y
					332,997,269.83	247,332,266.19	86,955,332.06 Dr	



CENTRE FOR OILFIELD CHEMICALS RESEARCH (UNIPOINT)
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Bank Account: ACE OPERATIONAL (NAIRA) ACCOUNT

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Date	Voucher Reference	Mandate Reference	Particulars	Payee	Receipt	Payment	Balance	Reconciled?
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