MOI UNIVERSITY

An ISO 9001 – 2015 Certified Institution

INTERNAL AUDIT DEPARTMENT

INTERNAL MEMO

FROM: Ag. Chief Internal Auditor **DATE:** 12th April, 2019

TO: Vice – Chancellor **REF:** MU/IA/VC/22/19/18

SUBJECT: FINANCIAL AUDIT OF AFRICA CENTER OF EXCELLENCE (ACE II) IN PHYTOCHEMICALS, TEXTILE AND RENEWABLE ENERGY (PTRE) FOR THE PERIOD JULY – DECEMBER 2018

BACKGROUND

The Eastern and Southern Africa Higher Education Centers of Excellence (ACE II) Project supports the governments of eight countries-Kenya, Ethiopia, Malawi, Mozambique, Rwanda, Tanzania, Uganda and Zambia to collectively address key development challenges facing Eastern and Southern region through interventions in developing critically needed science and technology capacity.

African Center of Excellence in Phytochemicals, Textile and Renewable Energy (ACE II PTRE) of Moi University is one of the African Centers of Excellence project selected.

The Project Development Objective for the ACE II is to strengthen selected Eastern and Southern African higher education institutions to deliver quality post graduate education and build collaborative research capacity in the regional priority areas.

The project's duration is July 2017 to June 2021 and the total project financing is 6 million US Dollars. The disbursement of funds for the International Development Agency (IDA) credit and Grant that finances the ACE II project activities is based on the achievement of agreed upon Disbursement Linked Indicators (DLIs)/Disbursement Linked Results (DLRs).

Disbursement Linked Indicators and allocated amounts; DLR#1 on institutional readiness resulted to an amount USD 1,100,000 being received. Funds were disbursed when all conditions for effectiveness outlined in the legal agreements signed between the ACE hosting government and the World Bank were met and detailed implementation plan of ACE was approved by the Ministry in charge of Higher Education as part of the performance agreement.

AUDITORS RESPONSIBILITY

We conducted this audit in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we comply with

ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Project's financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the Project's financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Project's financial statements, whether due to fraud or error.

An audit also includes evaluating the appropriateness of accounting policies used by the management, as well as evaluating the overall presentation of the Project's financial statements.
In presenting our audit findings and observations; Criteria means what should be (policy references, statutory requirements, best practices), Condition means what was found/observed, and Risk means potential risk to the project, that is, risk if condition continues as it is.

AUDIT OBJECTIVE
Assessment of the adequacy of accounting and internal control systems to monitor expenditures and other financial transactions and ensure safe custody of project-financed assets;

Determination as to whether the borrower and project implementing entities have maintained adequate documentation of all relevant transactions;

Verification that the expenditures submitted to the Bank, including those submitted in Project Management Reports (PMRs), are eligible for Bank financing, and identification of any ineligible expenditures; and

SCOPE OF AUDIT
The audit of the project was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing and included tests and auditing procedures considered necessary.

The audit covered financial statements reports and transactions for the period ending 31st December, 2018.

AUDIT FINDINGS AND OBSERVATIONS

1.0 ACCOUNTING AND INTERNAL CONTROL SYSTEM

Objective:

To assess the adequacy of accounting and internal control systems to monitor expenditures and other financial transactions and ensure safe custody of project-financed assets.

To ascertain that amounts that had not been posted to the cash book in the previous audit report for the period ended 30th June, 2018 have been posted and the bank reconciliation prepared.

1.1 Project Books of accounts

Criteria:

Public Finance Management Regulations, 2015. Sec 74(6) (a) states that an Accounting Officer of a national government entity shall cause to be kept and maintained proper books of accounts and records in respect of all projects and donations;

Sec 90 (1) states that an Accounting Officer shall ensure bank accounts reconciliations are completed for each bank account and submit a bank reconciliation statement not later than the 10th of the subsequent month...

Sec.100 requires an Accounting Officer to keep in all offices concerned with receiving cash or making payments a Cashbook showing the receipts and payments and shall maintain such other books and registers as may be necessary for the proper maintenance and production of the accounts...

Condition:

i. **Source documents**

Relevant source documents were kept; payment vouchers, invoices, imprests and budgets were traced to the Cashbook and general ledger.

ii. **Cashbook and Bank Reconciliation**

The KCB MU ACE II World Bank Project Cashbook had been prepared.

An analysis of the Cashbook and the ledger revealed that the Cashbook had a different balance (Kes.51,036,391.04) from ledger balance (Kes.55,286,834.44).

The following Cashbook entries were not traced to the ledger.

	Cheque No.	Description of Payee	Kes.
1.	262	Nyayieka Raphael Opondo	189,200
2.	264	Makokha Augustine B.	256,000
3.	265	Strathmore University	360,000
4.	266	Kenya Commercial Bank-Stipend	90,000
5.	269	Nkonge Naomi N.	12,080
6.	271	Makatiani Jacqueline K	184,000

7.	272	Esami	154,500
8.	273	Nkonge Naomi N.	9,000
9.	274	Esther Jeptum Maritim	210,800
10.	275	Njenga Jayne W.	139,500
11.	276	Gelsup Laboratory Equipment Supplies	52,534
12.	277	Commissioner of Domestic Tax	2,866
13.	278	Mbuwan Electrical and Hardware Supply Ltd	100,707
14.	279	Commissioner of Domestic Tax	5,493
15.	280	Pelsom Enterprises Ltd	80,603
16.	281	Commissioner of Domestic Tax	4,397
17.	282	Makatiani Jacqueline K	175,900
18.	283	Moi University CHS IGU A/C	69,000
19.	284	Kiprop Ambrose K	35,900
20.	285	Futuretech Computers Solution Ltd	221,043
21.	286	Commissioner of Domestic Tax	12,057
22.	287	Pelsom Enterprises Ltd	55,569
23.	288	Commissioner of Domestic Tax	3,031
24.	289	I Tech Supplies (E.A) Limited	14,423
25.	290	Commissioner of Domestic Tax	787
26.	291	Gelsup Laboratory Equipment Supplies	47,224
27.	292	Commissioner of Domestics Tax	2,576
28.	293	Westlink Electrical & Hardware Ltd	208,336
29.	294	Commissioner of Domestic Tax	11,364
30.	295	Mbuwan Electrical And Hardware Supply Ltd	125,249
31.	296	Commissioner of Domestic Tax	6,831
32.	297	P.S Recurrent A/C State Dept Of Broadcasting	477,186
33.	298	Commissioner of Domestic Tax	26,028
34.	485	Kenya Commercial Bank- Students Stipend	535,000
35.	486	Njenga Jayne W.	14,174
36.	487	Cheptoo Mary K.	260,400
37.	488	Chirchir Moses K.	11,000
38.	489	Moi University CHS IGU Account	120,400

Two entries appearing in the Cashbook were posted to the ledger and reversed;

	Receipt No.	Description	Kes.
1.	KB17-000044	Nkonge Naomi N.	121,632
2.	KB17-000096	Chirchir Kirwa	25,000

The following deposits in the bank statement were not presented as reconciling items in the Bank reconciliation since they had not been posted to the Cashbook:

Date	Description	Kes.
14/11/17	Naomi Nkatha N Workshop-Refund Transfer	60,555
04/07/18	Cash Deposit-Linet Jelagat Kipkulei	4,000
11/07/18	Cash Deposit-Ronald Bett	2,000
11/07/18	Cash Deposit-Ronald Bett	2,000
11/07/18	Cash Deposit-Alex Magare	2,000
13/07/18	Cash Deposit-Samuel Ngure	2,000
18/07/18	Musa Avy Belinda	2,000

Scrutiny of the Cashbook indicated that an entry for cheque no.301 of Kes.75,000 had been voided and reflected a nil amount whereas the ledger reflected the correct amount of Kes. 75,000. Further, in the bank reconciliation statement, the amount had been treated as direct debit banking.

A bank reconciliation statement as at 31st December, 2018 had been prepared but had not been signed.

The bank reconciliation statement provided was erroneous. For instance, the deposit of Kes. 60,555 had not been included as a reconciling item.

Risk: Misrepresentation of financial information.

Recommendation:
The anomalies highlighted should be addressed and the Cashbook and ledger reconciled.

An updated bank reconciliation should be prepared and presented to the Finance Officer for review and approval.

Center Response:

i. These amounts that have been reflected in the cashbook and not in the ledger are being reconciled to establish why the cashbook posting did not reach the ledger.
The Project Accountant is working with general ledger team & cash office to ensure this problem is resolved and ensures the above entries are posted to the ledger.

ii. The Project Accountant is working with general ledger team and ICT sections to resolve the matter of reversed entries in the ledger and ensure the entries are properly processed.

iii. The amount of Kshs. 60,555.00 was receipted and reconciled to the bank statement.
The other amounts relating to application fees indicated as not recorded have been acknowledged in the cashbook and reconciled appropriately.

Date	Description	MRNO	Kes.
14/11/17	Naomi Nkatha Workshop-Refund Transfer	KB15-000045	57,055
		KB17-000045	3,500
	TOTAL		60,555
04/07/18	Cash Deposit-Linet Jelagat Kipkulei	KB17-000086	4,000
11/07/18	Cash Deposit-Ronald Bett	KB17-000088	2,000
11/07/18	Cash Deposit-Ronald Bett	KB17-000089	2,000
11/07/18	Cash Deposit-Alex Magare	KB17-000090	2,000
13/07/18	Cash Deposit-Samuel Ngure	KB17-000135	2,000
18/07/18	Musa Avy Belinda	KB17-000136	2,000

iv. The posting of Cheque No. 301 for Kes. 75,000.00 to the cashbook is being addressed by ICT and Cash Office staff.

v. The bank reconciliation for the month December 2018 is attached for references.

1.2 Accounting for Imprests

Criteria: PFMAct, 2012 Section 71 (2 and 3) a public officer to whom cash advance is made shall account for the advance within a reasonable period, and return the balance of the cash advanced together with signed supporting documents for the expenditure incurred, in accordance with any requirement set out in the documents used to apply for or authorise the advance, regulations prescribed or any written notice given to the officer by the accounting officer.

National Treasury circular on control of imprests requires imprest to be surrendered or accounted for within 48 hours following return from official journey or completion of an event.

Condition:
Imprest accounted with no evidence of travel:
The imprest detail tabulated below was for money advanced to travel out of the country for a Research Workshop in Zambia, but the accounting did not include boarding passes for the staff. **DOC. I**

Imprest No.	Name	PF No.	Chq. No.	Amount	Purpose
IMP000282/19	Prof. Samuel Rotich	1024	336	201,120	Attend Workshop on Research Leadership, Communication, Commercialization, Partnerships and Collaboration in Zambia from 10th to 14th September, 2018.

Risk: Misappropriation of funds.

Recommendation:
Boarding passes and any other relevant supporting documents should be attached when accounting for imprests.

Center Response: The boarding pass for the trip has been provided for verification.

1.3 Project Financial Statements

According to Financial Accounting Reporting and Auditing Handbook (FARAH), the main feature of the Project's financial statements is the source and application of funds for the Project during the current year, and cumulatively since the start of the Project. Related comparisons of actual expenditures should be shown against projections, and explanations provided for significant variations.

The World Bank is interested in the total Project, irrespective of whose funds are used to undertake a particular activity or operations in a Project for which it has provided part of the funding. Application of funds should be summarized to show allocations and expenditures.

A. Statement of Sources and Uses of Funds (DOC. II)

Criteria:

Preparation of a Statement of Funds received; showing funds from the World Bank, Project funds from other donors and counterpart funds separately, and of expenditure incurred.

Condition:

i. The Statement of Sources and Uses of Funds for the period ending 31st December, 2018 had been prepared.

ii. World Bank had not disbursed funds during the period under review and the Center were implementing activities that were outstanding from the previous budget.

iii. Expenditure incurred during the period was verified to the Cashbook, bank statements and payment vouchers.

iv. The summarized expenditures as presented in the Statement of Sources and Uses of Funds tally with those reported in the Uses of Funds Statement.

v. Donor funds attracted/ received during this period was Kes. 2,610,635, as follows:

Inter University Council - Kes. 1,400,400.
German Technical Cooperation (GIZ) - Kes. 851,323.
United Nations - Kes. 358,912.

Risk: Delay in project implementation.

Recommendation: The Center should clear all outstanding issues that are blocking the disbursement of funds to avoid delay in Project implementation.

Center Response:

This delay was occasioned by the IUCEA who had challenges in the appointment of the Independent Verifier who is supposed to verify the results achieved as per the Disbursement Linked Indicators (DLIs). However, this has now been resolved and the Center has received disbursement for the DLIs achieved.

The Center Leadership is working closely with the Ministry of Education and the National Treasury to ensure that the attracted funds are disbursed on time.

B. Uses of Funds Statement (DOC. III)

Criteria: Preparation of Uses of Funds, giving a breakdown of expenditure for the period as per the expenditure classification in Project implementation plan.

Conditions:

i. The Uses of Funds Statement for the period ending 31st December, 2018 had been prepared, giving a breakdown of expenditure for the period as per the Expenditure classification in Project implementation plan.

ii. The uses of funds (expenditure) were vouched to payment vouchers, invoices, local purchase orders and accounting for imprests. All expenses were supported and verified.

iii. Explanations provided for significant variations in regards to procurement challenges were general. Despite the Project being on the second year of implementation, the Center is having unutilized balance of Kes. 36,337,025.32.

Risk: Lack of absorption capacity and overall objectives of the Project not being met.

Recommendation: Increased activity implementation through clear and structured procurement processes. Specific procurement challenges should be indicated.

Center Response:
The Center Leadership is working closely with the procurement unit to assist in procurement processing of its requests and to assist in the improvement of the overall absorption of resources planned for. Subsequent reports will highlight specific challenges encountered.

C. Statement of Comparative Budget and Actual Amounts

According to FARAH, a key concept in financial reporting is that of responsibility reporting, where a Center Leader is called upon to explain a particular cost and attest to its validity and relate it to physical performance. A key internal control mechanism is a budget report comparing actual to projected expenses and reviewed by the Center Leader.

Objective: To determine the general fund absorption rate and details for variances as a result of under/over absorption.

Criteria: Reviewed Statement of comparative budgeted and actual amounts.

Condition: Statement of comparative budget and actual amounts for the period under review was not provided for verification. However, a Statement of comparative budgeted and actual amounts for the financial year ended 30th June, 2018 indicated an under absorption of Kes. 82,486,634. **DOC. IV**

Risk: Failure to monitor progress and timely mitigation of challenges encountered on implementation of the Project.

Recommendation: A Statement of comparative budgeted and actual amounts should be prepared and reviewed.

Center Response:
A statement of comparative budget and actual amounts has been prepared and forwarded for verification.

D. Non-Current Assets procured to date using Projects funds.

Objective: To confirm that there are adequate safeguards of fixed assets and have been recorded in the Property, Plant and Equipment register.

Criteria: Asset register is maintained and up to date and posted to the general ledger.

Condition: Asset register for the period ending 31st December, 2018 was not provided for verification.

Risk: Misappropriation of assets.

Recommendation: An updated assets register should be availed for audit verification.

Center Response:
The assets that were acquired for the project during the half year reporting have been posted in University Asset Register and a copy is hereby attached.

1.4 Performance Funding and Agreement (PFA) – DOC. V

The Project uses a PFA mechanism to minimize implementation risks and incentivize good performance and ownership. Any funds undisbursed at the time of the mid-term review will be reallocated using transparent criteria that incentivize better performing ACE institution(s) within a participating country. This way, the risk of committing large amounts of funds to underperforming institutions without adequate capacity is minimized.

Objective: To determine the performance level of the Project.

Criteria: Funds disbursed based on achievement of at least 50% and scalable up to 85% of implementation targets in any given year. Achievement rates beyond 85% in any given year triggers a 100% disbursement of that year.

Condition:
From the ACE II Financial Management Implementation Support and Supervision Report, it was noted " From our verifications of financial management disbursement linked results (DLRs)-DLI#3, we noted all the actions to be completed have been met except for DLR#3.1: withdrawal applications supported by interim unaudited financial reports for each ACE. **This was noted not to have been fully met** since there have not yet been any withdrawal application by the project except for the initial funds that were processed at commencement of the project **yet there were however, some DLR that were either partially of fully complete**. The delay is attributable to the fact that there has not been any independent verification of achieved results which is a pre-requisite to processing of the withdrawal application."

Report of the Auditor-General for the period ended 30th June, 2018 stated that "...during the year under review, ACE II PTRE Project had a total budget of Kes. 119,769,567 against actual expenditure of Kes. 52,095,618, resulting in under absorption of Kes. 82,486,634. The under expenditure of the approved budget is likely to have negative impact on delivery of goods and services and the overall achievement of Project objectives and goals." This translates to an overall absorption rate of 43.5%.

Risk: Reallocation of funds undisbursed at the time of mid term review by the World Bank.

Recommendation: Project leadership should address challenges faced in utilization of allocated funds in order to minimize implementation risks, and ensure continued financing of the Project.

Center Response:
The Center Leadership is keenly following up with the process of absorbing the balance brought forward from last financial year and has accelerated the utilization of this year's funding in order to meet the threshold of percentage provided for this financial year in accordance with memorandum of understanding. There's no risk of reallocation of funds as we are meeting our DLIs.

CONCLUSION

We have audited the Project's financial statements and confirm that the reports presented are a true and fair reflection of the project operations for the period reviewed.

The Center Leadership should work closely with the Ministry of Education and the National Treasury to ensure that the attracted funds are disbursed on time.

Paul K. Ng'eny
AG. CHIEF INTERNAL AUDITOR

Doc I

SU/R00/0352/19

MOI UNIVERSITY
FINANCE DEPARTMENT

FROM: PROF SAMUEL K. ROTICH **PF.NO.** 01024 **DATE:** 26-9-2018

TO: FINANCE OFEICER

THRO' Head of Department: ..... **Sign:** 28 SEP 2018

Dean Faculty: ..... **Sign:** .....

MOI UNIVERSITY DEPARTMENT OF MATHS & PHYSICS

MOI UNIVERSITY DEAN P.O. Box 3900, ELDORET 30100

MOI UNIVERSITY P.O. Box 3900, ELDORET 30100

ACCOUNTING FOR IMPREST

Attached herewith find relevant receipts accounting for **Imprest Form** No: 25084 of Kshs. 201,120/= Amount in Words: Two hundred and one thousand, One hundred and twenty advance on this date: 3-9-2018

This was disbursed as follows:-	AMOUNT	VOTE
SUBSISTENCE: Self 33600 = 2 days in Kenya @ 16800; 6 days in Zimbabwe 155,520 (USD 432 x 6 x 60)	Kshs. 189,120	
Driver(Signature)	Kshs.	
If others: Append list duly signed.	Kshs.	
TRANSPORT: Mileage	Kshs.	
Public (Attach Receipt)	Kshs. 12,000/=	
University Vehicle Fuel (Attach relevant receipts)	Kshs.	
Others: (attach photocopy of Work-Ticket)	Kshs.	
TOTAL	201,120	
OVERSPENT/UNDERSPENT (Imprest No: .....)	Kshs.	
Reason:		
CLAIMANT:	**SIGN:**	

NOTE:

(i) Over expenditure refund is subject to 15% of the amount advanced.
(ii) Use of personal vehicle is considered only where prior approval was sought.
(iii) Taxi fare is payable to and from airport only where authority was sought.
(iv) Expenses must be accompanied by receipts
(v) Under-expenditure should be surrendered to cash office and receipted.

1. Passed by: ..... Date: .....(Personal Claims)
2. Approved by: ..... Date: .....(Finance Officer)
3. Examined by: ..... Date: .....(Internal Auditor)
4. Imprest Register Posted by: ..... Date: .....

MOI UNIVERSITY

REQUEST FOR AN IMPREST

No.

FROM: Prof. [illegible] PF. NO: [illegible] GRADE [illegible]

DEPARTMENT: [illegible] DESIGNATION: Prof. DATE: [illegible]

TO: FINANCE OFFICER

A. 1. Please advance me Shs. 201,120/= (Amount in words..... Two hundred and one thousand, one hundred and twenty. Being [illegible] [illegible] [illegible] [illegible]

The expenditure from this amount is chargeable to vote

2. I undertake to submit an account supported by voucher repayment any balance of moneys to you by the following Dates:-
In the event of not accounting for this advance within fourteen days of the said date you are hereby authorized to deduct the whole amount of imprest from my salary in month following the expiration of the fourteen days.
Examines and certified/Not certified for payment

Signature

22/8/18

Dean's/Head of Department's Signature

B. **PERSONAL CLAIMS:**

I certify that no other amount is at present outstanding against the above-named member of staff.

MOI UNIVERSITY P.O. BOX [illegible] 03 SEP 2018 CHEQUE NO. Signature

PAID VIDE P.V. NO/CHEQUE NO. 336

Signature:

Date:

Accountant (Personal Claims)

C. 1. **BUDGETARY CONTROL**

Vote Book checked and confirmed funds available Not available as follows:-

- Monthly Allocation: Kshs:
- Cumulative expenditure: Kshs:
- Balance Available: Kshs:
- This Commitment: Kshs:
- Balance after entry: Kshs:

Management Accountant Date:

C. 2. **EXAMINATION**

Examined and certified/Not certified for payment

Senior Accountant Date:

D. Recommended/Not Recommended
Examined and certified/Not certified for payment

Finance Officer Date:

E. Approved

VC/DVC/Chief Administrative Officer/Principal

DOC II

MOI UNIVERSITY		
AFRICA HIGHER EDUCATION CENTERS OF EXCELLENCE PROJECT (151847)		
Statement of Sources and Uses of Funds		
for the semi-annual period ending 31st December 2018		
Sources of Fund	Semi-Annual Period ending December 2018	Cummulative for Financial Year End JUNE 2019
Opening Cash Balance	Kshs	Kshs
Government Funds	-	-
World Bank IDA Funds	65,983,817.32	-
Student Fees	156,338.75	-
Donor funds attracted	14,902,682.60	-
Others	1,695,342.45	
Total	**82,738,181.12**	-
Add Receipts		
Government Funds	-	
World Bank IDA Funds	-	
Student Fees	83,945.00	
Donor funds attracted	1,210,235.00	
Inter University Council	1,400,400.00	
Others	85,310.00	
Total Financing	**85,518,071.12**	-
Less: ACE Expenditure as per Project Implementation Plan		
1 1.0 Supporting institutional frame work for delivery of ACE activities	11,512,765.00	
2 #REF!	3,403,235.00	

3	#REF!	617,700.00	
4	#REF!	14,113,052.00	
6	#REF!	-	#REF!
7	#REF!	-	#REF!
8	Education Support Capacity	857,500.00	
9	Donor Attracted Funds	4,052,388.00	-
	Total Uses of Funds by Components	**34,556,680.00**	**#REF!**
	Closing Balances	**50,961,391.12**	**#REF!**
	Represented By:		
	Government Funds	-	-
	World Bank IDA Funds	36,337,025.32	#REF!
	Student Fees	240,283.75	-
	Donor funds attracted	12,060,529.60	-
8	Education Support Capacity	542,900.00	-
	Others	3,780,652	-
	Total Closing Cash Balance	**50,961,391.12**	**#REF!**

NOTES:

1 **CURRENCY CONVERSION RATE USED IS 1USD = KSH. 103.25**

Prepared By: Kirwa Chirchir

Accountant

Checked by Dr Rose Ramkat

Deputy Centre Leader

Approved by Prof Ambrose Kiprop

Center Leader

DOC II

1/10

MOI UNIVERSITY

AFRICA HIGHER EDUCATION CENTERS OF EXCELLENCE PROJECT (151847)

Uses of Funds (Breakdown)

for the semi-annual period ending December 2018

		Semi-Annual Period ending...DEC 18			Cumulative for the Year 2018/19					
		Actual	Planned	Variance	Actual	Planned	Variance	Explanation for the Variance	PAD/Life of Project	Revised PAD
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs			
1.0.	Supporting institutional frame work for delivery of ACE activities	11,512,965	18,092,007	6,580,042						
2.0.	Strengthen education capacity excellence - quality and productivity	3,400,235	23,573,524	20,170,289						
3.0	Education Capacity & Development Impact	617,700	5,394,813	4,777,113						
4.0	Education Capacity & Development Impact	14,113,092	#REF!	#REF!						
6.0	Observation of best practices in ACE financial operation	-	-	-						
7.0	Observation of best practices in ACE procurement operation	-	-	-						
8.0	Education Support Capacity	657,500	657,595	95						
9.0	Donor Attractual Funds	4,052,388	4,491,407	439,019						
	TOTAL	34,556,680	#REF!	#REF!						
1.0.	Supporting institutional frame work for delivery of ACE activities									
1.5	Refurbishment of Center building and Improvement of Center facilities									
1.5.1-b/wd	Refurbishing centre buildings/Purchase Centre's Training Facilities	6,919,787	7,009,436	89,649		-	-	Activity still on going		
1.5.1	Purchase centre's training facilities	-	1,548,750	1,548,750	-	-	-	will be accomplished when funds are received		
1.5.2-b/wd	Purchasing centre's facilities and High performance Desktop PC (Apple Mac)	2,267,400	2,411,507	144,107	-	-	-	Activity still on going		
1.5.2	Provide secure doors in ACE buildings to guard purchased equipments	-	516,250	516,250	-	-	-	will be accomplished when funds are received		
	SUB-TOTAL	9,187,187	11,485,943	2,298,756	-	-	-			
1.6	Conduct seminars for self evaluation of project progress and industrial linkage committee meeting			-	-	-	-			
1.6.1-b/wd	Self-evaluation seminars: Provide Catering services, travel cost, venues, stationery, perdiem for team and facilitator	1,103,600	1,103,639	39	-	-	-			
1.6.1	Self-evaluation seminars; Provide Catering services, travel cost, venues, stationery, perdiem for team and facilitator	-	-	-	-	-	-			

R/C

1.6.3-bfwd	Hold 2 Industrial committee meetings; Provide Catering services, travel cost, airtime, venues, stationery, perdiem	255,600	309,750							
1.6.3	Hold 2 Industrial committee meetings; Provide Catering services, travel cost, airtime, venues, stationery, perdiem	-	-							
	SUB-TOTAL	1,359,200	1,413,389	39	-	-	-			
1.8.	Plan and hold ACE implementation meetings									
1.8.1-bfwd	Provide meals and stationary for ACE meetings with ACE coordinators	14,174	15,488	1,314	-	-	-			
1.8.1	Provide meals and stationary for ACE meetings with ACE coordinators	-	-	-	-	-	-			
1.8.2-bfwd	Provide meals and stationary for school graduate faculty meetings	-	15,488							
1.8.2	Provide meals and stationary for school graduate faculty meetings	-	-							
	SUB-TOTAL	14,174	30,975	1,314	-	-	-			
1.9	Partners annual meeting			-	-		-			
1.9.1	Facilitation for; Meeting venues, road transport, meals, airtime and stationary	-	1,548,750	1,548,750	-	-	-	will be accomplished when funds are received		
1.9.2	Support partners to ACE annual partners meeting; road transport, air tickets, meals, per diem, accommodation	-	1,032,500	1,032,500	-	-	-	will be accomplished when funds are received		
	SUB-TOTAL	-	2,581,250	2,581,250	-	-	-			
1.10	ACE Operation Cost			-						
1.10.1-bfwd	Cost for running ACE and other feasible exercises not planned	952,204	1,032,500	80,296	-	-	-	being used continously		
1.10.1	Cost for running ACE and other feasible exercises not planned	-	1,548,750	1,548,750				will be used when funds are received		
	SUB-TOTAL	952,204	2,581,250	1,629,046	-	-	-			
	[illegible]	[illegible]	[illegible]	[illegible]						
2.0.	Strengthen education capacity excellence - quality and productivity									
2.1	Gender sensitization on postgraduate training in the areas of stem			-		-	-			
2.1.1	Travel, accommodation, per diem for ACE members to sensitise in open Forums	-	-	-	-	-	-			
2.1.2	Catering services, logistics, venues, stationery, etc., for holding a career/open day campaign on gender sensitization	-	-	-	-	-	-			
	SUB-TOTAL	-	-	-	-	-	-			
2.2	Advertisement of activities			-	-	-	-			

2.2.1-bfwd	Advertisement of ACE postgraduate programs in print media (i.e., local newspapers, brochures,posters, etc.)	901,214	516,250	13,036	-	-	-			
2.2.1	Advertisement of ACE postgraduate programs in print media (i.e., local newspapers, brochures,posters, etc.)	-	258,125							
	SUB-TOTAL	901,214	774,375	13,036						
2.3	MSc Fellowships									
2.3.1-bfwd	Partial scholarships for newly enrolled and continuing national and regional MSc students	-	1,239,000	1,239,000	-	-	-	being used continuously		
2.3.1	Partial scholarships for newly enrolled and continuing national and regional MSc students	-	1,239,000	1,239,000	-	-	-	will be used when funds are received		
2.3.2-bfwd	Partial scholarship for Partners support for MSc fellowships	1,060,400	1,415,500							
2.3.2	Partial scholarship for Partners support for MSc fellowships	-	3,613,750							
	SUB-TOTAL	1,060,400	7,537,250	2,478,000	-	-	-			
2.4	PhD Fellowships									
2.4.1-bfwd	Partial scholarships for newly enrolled and continuing national and regional PhD students	-	1,239,000	1,239,000	-	-	-	being used continually		
2.4.1	Partial scholarships for newly enrolled and continuing national and regional PhD students	-	619,500	619,500	-	-	-	will be used when funds are received		
2.4.2-bfwd	Partial scholarship for Partners support for MSc fellowships	1,271,788	1,445,500							
2.4.2	Partial scholarship for Partners support for MSc fellowships	-	4,130,000							
	SUB-TOTAL	1,271,788	7,434,000	1,858,500	-	-	-			
2.5	ICT Upgrading: , E-platforms establishment, E resources									
2.5.1-bfwd	Installation of projectors in teaching rooms, Smart/Interactive white boards, & development of a teleconferencing room	32,203	2,168,250	2,136,047	-	-	-	Activity still on going		
2.5.1	Installation of projectors in teaching rooms, Smart/Interactive white boards, & buying laptops, printers, photocopier	-	258,125	258,125	-	-	-	will be accomplished when funds are received		
2.5.2-bfwd	Development/Adaption of E-learning Platform	-	103,250	103,250	-	-	-	Activity still on going		
2.5.3-bfwd	Provision of Internet connectivity (Accessories for linking to the university backbone)	-	206,500	206,500	-	-	-	Activity still on going		
2.5.4-bfwd	Setting up a Local Area Network (LAN) in offices (2) and one ICT/Computer lab, WI-FI connectivity within the Center	81,130	351,050	269,920	-	-	-	Activity still on going		
2.5.5-bfwd	Increase internet BandWidth , provision of Internet connectivity and networking	233,100	722,750	489,650	-	-	-	Activity still on going		
2.5.5	Increase Internet Bandwidth (20 Mbps)	-	258,125	258,125	-	-	-	will be done when funds are received		
2.5.6-bfwd	Subscribed e-resources (International journals, books and databases)	-	113,938		-					

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2.5.6	Purchase projectors, laptops, scanners,printers, & photocopiers with scanning and network printing facility	-	-							
2.5.7-bfwd	Interactive Website for research dissemination	-	100,250							
	SUB-TOTAL	346,633	4,285,283	3,721,417	-	-	-			
2.6-bfwd	Re-tool faculty in areas relevant to the ACE	-	961,361	961,361	-	-	-	continously being used		
2.6	Re-tool faculty in areas relevant to the ACE	-	1,342,250							
	SUB-TOTAL	-	2,303,611	961,361	-	-	-			
2.7	Develop short courses curriculum									
2.7.2-bfwd	Travel, accommodation, per diem, catering services on development of at least two (2) short courses	221,200	516,250	295,050	-	-	-	accomplished		
2.7.2	Travel, accommodation, per diem, catering services on development of at least two (2) short courses	-	309,750	309,750	-	-	-	will be done when funds are received		
	SUB-TOTAL	221,200	826,000	604,800	-	-	-			
2.8	Offer short courses and seminars			-						
2.8.1-bfwd	Travel, accommodation, per diem, catering services on development of at least two (2) short courses	-	206,500	206,500	-	-	-			
2.8.1	Travel, accommodation, per diem, catering services on development of at least two (2) short courses	-	206,500	206,500						
	SUB-TOTAL	-	413,000	413,000	-	-	-			
	ACTIVITY 2 TOTAL	[illegible]	[illegible]	[illegible]						
3.0	Education Capacity & Development Impact									
3.1.	Cultural Seminars and language training									
3.1.1	Orientation /cultural seminars	-	77,438	77,438	-	-	-	funds not yet received		
3.1.2	Language training	-	154,875	154,875	-	-	-	funds not yet received		
3.1.3	Joint meetings and events between ACE staff and ACE students	-	154,875	154,875	-	-	-	funds not yet received		
	SUB-TOTAL	-	387,188	387,188	-	-	-			
3.2	Visit to PTRE by professors/external expertise									
3.2.1	Lead partner support for travel cost and perdiem of professors/external expertise to PTRE	-	-	-	-	-	-			
3.2.2	Travelling cost and Perdiem for Support partners to visit PTRE on external expertise	-	1,652,000	1,652,000	-	-	-	funds not yet received		
	SUB-TOTAL	-	1,652,000	1,652,000	-	-	-			
3.3	Review of curriculums and national accreditation									

3.3.1-fwd	Review of Energy studies curriculum	428,500	516,250	87,750	-	-	-	accomplished		
3.3.1	Review of Energy studies curriculum	-	258,125	258,125						
	SUB-TOTAL	428,500	774,375	345,875	-	-	-			
3.4	International accreditation of curriculum									
3.4.1	Support faculty in accreditation of one (1) curriculum to Regional/ international level	-	516,250	516,250	-	-	-	funds not yet received		
	SUB-TOTAL	-	516,250	516,250	-	-	-			
3.6	Develop New Curriculum									
3.6.2-fwd	Development of MSc physochemistry curriculum	189,200	361,375	172,175	-	-	-	accomplished		
3.6.2	Accreditation of MSc physochemistry curriculum	-	361,375	361,375	-	-	-	will be done curriculum is ready		
3.6.3-fwd	Stakeholders meeting for Msc physochemistry curriculum	-	-	-						
3.6.3	Stakeholders meeting for Msc physochemistry curriculum	-	309,750	309,750				moved to be done in Q3		
	SUB-TOTAL	189,200	1,032,500	843,300	-	-	-			
3.7	Benchmarking with partnership of Applied Sciences,Engineering and Technology (PASET) and partners for peer review for accreditation									
3.7.1-fwd	Facilitation of perdiem and transport to attend Bench-marking seminars /workshop	-	516,250	516,250	-	-	-			
3.7.1	Facilitation of perdiem and transport to attend Bench-marking seminars /workshop	-	516,250	516,250						
	SUB-TOTAL	-	1,032,500	1,032,500	-	-	-			
	ACTIVITY TOTAL	[illegible]	[illegible]	[illegible]						
4.0	Education Capacity & Development Impact									
4.1	Upgrade of teaching and research labaratory									
4.1.1-fwd	Drying machines	4,800,425	4,990,279	189,854	-	-	-	accomplished		
4.1.1	Solar Photovoltaics Trainer Equipment (Model GUNT-CT250.02)	-	-	-	-	-	-			
4.1.2-fwd	Water bath heating machine	-	516,250	516,250	-	-	-	under procurement		
4.1.2	Spectrophotometer (Model HO-ED-TH-01)	-	-	-	-	-	-			
4.1.3-fwd	1DRamen mini Handheld Raman Spectrometer	2,819,957	2,911,237	91,280	-	-	-	accomplished		
4.1.3	Small Engine Test Set (TecEquipment Model TD200)	-	#REF!	#REF!	-	-	-			
4.1.4-fwd	High resolution Metallographic Microscope	-	1,002,539	1,002,539	-	-	-	under procurement		

4.1.4	Floodmeter apparatus	-	-	-	-	-	-			
4.1.5-bfwd	Electrical Muffle Furnace	380,000	392,350	12,350	-	-	-	under procurement		
4.1.5	All glass Distillation Unit	-	-	-	-	-	-			
4.1.6-bfwd	Auto rot press machine (Hotonic STX20) --controlled pressure	-	103,766	103,766	-	-	-	under procurement		
4.1.6	Ice Maker	-	-	-	-	-	-			
4.1.7-bfwd	Powdering/grinding machine	-	78,883	78,883	-	-	-	under procurement		
4.1.7	Freeze Drier	-	-	-	-	-	-			
4.1.8-bfwd	Forced Ventilation Oven	-	301,490	301,490	-	-	-	under procurement		
4.1.8	Gas Generator	-	-	-	-	-	-			
4.1.9-bfwd	Absorbance tester - Lamotte	-	61,950	61,950	-	-	-	under procurement		
4.1.9	Differential Pulse or Cyclic Voltameter	-	-	-	-	-	-			
4.1.10-bfwd	Electronic thermometer	-	51,625	51,625	-	-	-	under procurement		
4.1.10	Bomb calorimeter	-	-	-	-	-	-			
4.1.11-bfwd	Digital vernier caliper	-	51,625	51,625	-	-	-	under procurement		
4.1.11	Benchtop SEM	-	-	-	-	-	-			
4.1.12-bfwd	Strain gauges	-	30,975	30,975	-	-	-	under procurement		
4.1.12	Gel doc	-	-	-	-	-	-			
4.1.13-bfwd	High pressure stainless steel boiler	-	37,170	37,170	-	-	-	under procurement		
4.1.13	Gel running systems (Gel trays, gel tanks)	-	-	-	-	-	-			
4.1.14-bfwd	EC 100 XL power supply	-	98,088	98,088	-	-	-	under procurement		
4.1.14	Cutting machine -Octa Round Knife	-	-	-	-	-	-			
4.1.15-bfwd	Solar Mobile Quantum efficiency measurement system (Incl. all accessories)	-	6,195,000	6,195,000	-	-	-	under procurement		
4.1.15	Assorted Micro pipette	-	-	-						
4.1.16	UV- table	-	-	-			-			
4.1.17-bfwd	Atomic Absorption Spectrometer (AAS)	255,200	5,735,228	5,480,028				under procurement		
4.1.17	liquid nitrogen dewer	-	-	-						