

**AFRICA CENTRE OF EXCELLENCE IN PHYTOMEDICINE RESEARCH AND DEVELOPMENT  
UNIVERSITY OF JOS**

**DATE: 14th November, 2016**

**KEY INFORMATION ON THE PROJECT**

Project Name and State	ACE in Phytomedicine and Research Development/Plateau
Project ID	ACE 033
IDA Credit/Grant No.	
Implementing Agency	University of Jos
Effectiveness Date	July 2015
Closing Date	2018 June
Credit/Grant Amount	\$7,414,223.00
Project Duration	4 years
Remaining Period to Closing	2 1/2 years
Disbursed Amount to date & Percentage	₦147,172,326.55 (10%)
Period Covered by Review	July – September 2016
Internal Auditor	Njin, Naansel Paul

**EXECUTIVE SUMMARY**

A regular audit of the Centre's activities was carried out as the activities were being performed. Records checked and examined include the following.

1. Payment Vouchers
2. Journal Vouchers
3. Bank Statements and Reconciliation
4. Implementation plan and Work plan

**KEY FINDINGS**

1. A large number of activities were not carried out during the period under review (Action Plans 1-6). This will delay project implementation.
2. A number of Advances are still unretired. The Accountant has been advised to commence deductions from the salaries of such staff.
3. Project funds are used for the purpose intended.
4. Variances were not computed for the period under review.

**IA REVIEW**

**BUDGETING**

- Variances for the quarter were not computed.
- The project fund is not included in the University budget.

**RECOMMENDATIONS**

Variances should be computed and submitted quarterly please.  
Project funds should be included in University's next year's budget.

**MANAGEMENT RESPONSE**

**The work on IFR is in progress and could not be completed before the date line due to circumstances beyond our control.**

**Noted; To include the budget in 2017 .**

**ACCOUNTING**

- The accounting system is adequate.
- Project books of accounts and accounting records were adequately kept.
- Pre-payment audit was carried out during the period under review. Vouchers had adequate supporting documents.
- The project account is yet to be transferred to the Treasury Single Account in line with Federal Government directives.

**RECOMMENDATIONS**

- The project account should be transferred to the Central Bank in line with Federal Government Policy of Treasury Single Account to avoid sanctions. (Follow up with the Bursar).

**MANAGEMENT RESPONSE**

**Account opened for the centre with Central Bank of Nigeria .Funds expected fro NUC.**

**INTERNAL CONTROLS**

- There was adequate segregation of duties, approval and authorization procedures.
- The Audit Committee is not functional.
- Assets are yet to be insured.
- Some advances are yet to be retired for the quarter.

**UNRETIRED ADVANCES**

DOA	NAME	AMOUNT =N=	PURPOSE
06/11/15	Prof. J. Aguiyi	236,000.00	Return Ticket to Ghana ACE/AAU Training
12/02/16	Olufemi Domkap	346,800.00	Dros Africa Workshop
22/02/16	Kollo John	554,993.40	Dros Africa Workshop (Air Ticket)
14/03/16	Prof. J. C. Aguiyi	51,500.00	Training
14/04/16	Roseline B. Ikilama	29,795.40	Publication in International Journal
17/05/16	Ponchang A. Wuyep	499,191.00	Return Ticket & Visa to Spain
11/07/16	Innocent Damwan	75,113.50	Office rug and cabinet
25/07/16	E.O. Ekwere	834,507.00	Air tickets to Ouagadougou outreach
25/07/16	Monica Lengs	160,900.00	Pumping machine, seedlings, fertilizer
14/07/16	Samuel Otokpa Ede	60,000.00	Biotech Automatic micro pippettes

### **RECOMMENDATIONS**

- Project Assets should be fully insured as a matter of urgency please.
- The Functioning of the Audit Committee is long overdue. It should be functional as a matter of urgency please.
- Deductions should commence from the salaries of those with outstanding advances.
- Staff with unretired advances should not be granted another advance.

### **FUNDS FLOW**

- IDA funds are yet to be received for the current period as budgeted.
- Statement of Expenditure is attached.

### **FINANCIAL REPORTING**

- The Reports generated were prepared using World Bank templates.

### **EXTERNAL AUDIT**

- The external audit of 2015 account has been concluded and submitted to the Bank.

### **PROCUREMENT ACTIVITIES**

No activity within the quarter.

Some of the executed projects were paid for during the period.

### **PERSONS MET IN COURSE OF Review**

1. Project Accountant
2. Project Administration
3. Procurement Officer

**Sign: Njin, Naansel Paul**  
**Internal Auditor**