



**OLUMUYIWA BASIRU & CO.**

BN: 2051033

**(Chartered Accountants)**

**Auditing, Taxation & Secretariat Services.**

**CERTIFICATION OF THE INDEPENDENT EXTERNAL AUDITORS**

We have reviewed the books relating to the Africa Center of Excellence on New Pedagogies in Engineering Education (ACENPEE), Ahmadu Bello University, Zaria Eligible Expenditure Program (EEP) carried on during the 6 months period ended 31<sup>st</sup> December, 2023 in accordance with the International Standard on Review Engagement 2410 "Review of Interim Financial Information". A Review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review, the books of Africa Center of Excellence on New Pedagogies in Engineering Education (ACENPEE), Ahmadu Bello University, Zaria Eligible Expenditure Program have been properly kept and the affairs and transactions have been correctly recorded for the year ended 31<sup>st</sup> December, 2023. The Annual budget and Actual Expenditure are in accordance with the information given to us and reflect a true and fair view of the Center.

Every information we require has been supplied to us and the books appear to us to have been properly kept.

We hereby certify the Eligible Expenditure Program (EEP) of Africa Center of Excellence on New Pedagogies in Engineering Education (ACENPEE), Ahmadu Bello University, Zaria as stated herein:



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AFRICA CENTER OF EXCELLENCE ON NEW PEDAGOGIES IN ENGINEERING EDUCATION (ACENPEE)					
Statement of Reimbursable Eligible Expenditure Programs (EEPs) - Detailed Report					
as of December, 2023					
Month/Year	Local Currency (Equiv.) [NGN]	IN USD		IN SDR	
		Official Monthly average exchange rate (Local Currency to USD)	USD	IMF Exchange rate monthly average USD to SDR	SDR
January 2023	80,246,996.99	454.97	176,378	0.7416	130,799.10
February 2023	80,246,996.99	460.43	174,289	0.7526	131,163.84
March 2023	80,246,996.99	460.43	174,287	0.7434	129,558.87
April 2023	80,246,996.99	460.42	174,292	0.7424	129,391.80
May 2023	80,246,996.99	460.70	174,184	0.7533	131,215.62
June 2023	80,246,996.99	607.75	132,040	0.7518	99,272.48
July 2023	80,246,996.99	769.82	104,242	0.7446	77,622.24
August 2023	80,246,996.99	761.62	105,364	0.7519	79,224.20
September 2023	80,246,996.99	761.33	105,404	0.7605	80,156.65
October 2023	80,246,996.99	795.04	100,935	0.7610	76,806.88
November 2023	80,246,996.99	832.68	96,372	0.7500	72,281.93
December 2023	80,246,996.99	898.90	89,273	0.7453	66,538.50
<b>TOTAL</b>	<b>962,963,963.88</b>		<b>1,607,058.34</b>		<b>1,204,032.11</b>
<b>[Other Operating Costs]</b>	<b>384,143,791.97</b>		<b>401,764.58</b>		<b>301,008.03</b>
<b>EEP</b>	<b>1,347,107,755.85</b>		<b>2,008,822.92</b>		<b>1,505,040.13</b>

Olumuyiwa Basiru, FCA  
FRC/2013/ICAN/000000002774  
For: Olumuyiwa Basiru & Co  
(Chartered Accountants)  
Abuja, Nigeria.

