



UNIVERSITY *of*
RWANDA

SINGLE PROJECT IMPLEMENTATION UNIT

**EASTERN AND SOUTHERN AFRICA HIGHER EDUCATION
CENTERS OF EXCELLENCE (ACE II) PROJECT**

**AFRICAN CENTER OF EXCELLENCE IN ENERGY
FOR SUSTAINABLE DEVELOPMENT (ACE-ESD)**

**SEMI-ANNUAL INTERNAL AUDIT REPORT FOR THE
PERIOD FROM 01 JULY TO 31 DECEMBER 2022**

April 2023

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1. INTRODUCTION

1.1. Project background

The African Centers of Excellence (ACEs) financed under the ACE II Project supports the Governments of **eight (8)** participating countries (namely Ethiopia, Kenya, Malawi, Mozambique, Rwanda, Tanzania, Uganda, and Zambia) to collectively address key development challenges facing the Eastern and Southern Africa region through interventions in developing critically-needed science and technology capacity. Accordingly, the International Development Association availed to Rwanda a credit amounting to **SDR 14,500,000** (Special Drawing Right) equivalent to **USD 20,000,000** to strengthen selected Higher Education Institutions.

They are competitive loans won by the University of Rwanda, College of Science and Technology (CST), College of Education (CE), and College of Business and Economics respectively, on behalf of the Government of Rwanda to overcome the identified gaps in handling big data, bioinformatics, data mining, reliability modeling, research design, and evidence-based policy analysis through delivering postgraduate studies, organizing professional courses and promoting collaborative research in the Eastern and Southern Africa.

The main objective of this project is to establish and strengthen Specialization and collaboration among a network of higher education institutions in the Eastern and Southern Africa region, to deliver quality post-graduate education, and build corroborative research capacity in the regional priority area to address key development challenges facing the region.

1.2. Project information

Project start date:	The project approval date is 26 May 2016 The project signature of agreement date is 17 June 2016 The project effectiveness date is 17 October 2016
Project end date:	The project's expected completion date is 31 December 2023
Project Manager	Dr. Charles KABIRI
Project budget by Lender	World Bank: USD 5.5 Million
The total cost of the project	USD 5.5 million
Implementing Agency	Budget University of Rwanda

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1.3. Project overview

Line Agency of the project	University of Rwanda
Strategic goals/objectives of the project	The objective of this project is to result in building the capacity of the East and Southern African region through the University of Rwanda, College of Science and Technology to undertake interdisciplinary research and training in smart and micro-grid energy technologies tailored to serve remote and/or rural areas using renewable sources, power systems, and energy management and trade policy, train 40 Ph.D. and 120 MSc Energy experts and improve research and teaching environment.
Main components of the project	The main component of the project is to create a world-class energy center that will be a regional hub for research and training of African engineers, policymakers, and energy utility managers (in micro-grid energy systems using renewable energy sources and interstate energy trading, management, and policy); contribute to rural development through technology transfer, and nurture and promote entrepreneurship development in the energy sector towards sustainable development.
Outputs of the projects	<ol style="list-style-type: none"> 1. To provide national and regional capacity-building (MSc & Ph.D.) for the establishment and implementation of energy systems using local energy sources and appropriate technologies to cover energy needs for sustainable development. 2. To develop and transfer appropriate energy technologies for sustainable development at the national and regional levels; 3. To contribute and strengthen cooperation between industry and academia in the field of clean energy. 4. To provide energy research, consultancy, and advisory services to both public and private organizations at national, regional, and international levels; 5. To provide policy development skills training for students, policy-makers and 6. Utility managers aimed at building policy and monitoring capacity in the region which is critical for effective interconnection of energy systems.
Programs offered by the African Center of Excellence in Energy for Sustainable Development	<ol style="list-style-type: none"> 1. Ph.D. by Research Programs in Electrical Power Systems, Energy Economics, and Renewable Energy 2. Masters of Science Programs in Electrical Power Systems, Energy Economics, and Renewable Energy 3. Short courses in different energy-related disciplines

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1.4. Funding summary

The University of Rwanda, Centres of Excellence are financed through credit Agreement no 5796- RW signed on 17 June 2016 between the Government of Rwanda and the International Development Association. The credit is valued at USD 20 million for a period starting from 30 September 2016 to 31 December 2023, where funds allocated to ACE-ESD are worth USD 5.5 million with an implementation period of 5 years as highlighted in the table below:

Source of funds	Committed amount USD	The cumulative amount received to 30 June 2022 USD	Undrawn balance to 30 June 2022 USD
	(A)	(B)	C=(A)-(B)
World Bank	5,500,000	4,643,001	856,999
Total	5,500,000	4,643,001	856,999

Their funding model is performance-based whereby plans and achievements must be guided by the set indicators to lead to funds disbursement (Disbursement Linked Indicators and Disbursement Linked results).

1.5. Structure

The daily activities of the University of Rwanda, African Centre of Excellence in Energy for Sustainable Development academic programs are coordinated by Director while the University of Rwanda, Deputy-Vice-Chancellor for Finance and SPIU Coordinator, coordinates the Finance and administrative services of the Center.

1.6. Responsibilities of Management

Article 19 of Organic Law N° 12/2013/OL OF 12/09/2013 on State Finances and Property attributes the following responsibilities to the Chief Budget Manager:

- To manage effectively, efficiently, and in a transparent manner all the public funds for the a public entity under his/her responsibility by relevant legal provisions;
- To establish and maintain effective, efficient, and transparent systems of internal controls and risk management;
- To maintain accounts and records of the public entity under his/her responsibility by the financial regulations prescribed by the Minister;
- To supervise and ensure proper use of public funds at the disposal of subsidiary entities under his/her responsibility

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- To exercise control over the execution of the budget of the public entity under his/her responsibility, in compliance with all provisions of this Organic Law as well as regulations issued by the Minister
- To ensure compliance with all the provisions of this Organic Law, regulations issued by the Minister, and other laws relating to public finance.

1.7. Responsibilities of the Internal Auditors

Article 10 of Ministerial Order N° 003/17/10/TC Of 27/10/2017 setting out Regulations for Internal Audit and Audit Committees in Public Entities requires the internal auditor to perform the following:

- To evaluate the adequacy and effectiveness of controls of governance, operations, and information systems;
- To assure management and the Audit Committee on the adequacy and effectiveness of the risk management process,
- To provide appropriate recommendations for improving the governance process in the accomplishment of its objectives;
- To make recommendations to avoid waste and fraud and investigate the suspected fraud or irregularity;
- To provide consulting services through training, support implementation of accounting systems, internal control documentation, risk management facilitation, and other similar services on the request of management, Audit Committee, or other high-level authorities;
- To communicate opportunities for improving management control, viability, and sustainability of services or profitability identified during the audit to the appropriate level of management

1.8. Audit objectives

The main objective of this internal audit assignment was to check whether the University of Rwanda - ACEESD has put in place an effective internal control system to ensure the project achieves its objectives.

The general objective of the review was to evaluate the adequacy and effectiveness of the existing risk management controls, and governance processes in place to provide an independent opinion on whether these processes are functioning as intended and the ACEESD objectives are being met.

Further, the audit was aimed at making recommendations to address any weaknesses that may be identified during the audit.

1.9. Scope and Methodology of the audit

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1.9.1. Scope of the Audit

The internal audit was conducted for 6 months from 01 July to 31 December 2022. The audit was also to review the ACE - ESD revenue and expenditure to check whether the related controls in place were effective enough to confirm their completeness and occurrence as reported in the Interim Financial Report (IFR).

1.9.2. Audit methodology

During the audit of the project, the following methodology was used:

- Discussion with key project staff
- Understanding the processes
- Review of different project documents and records to better understand the project activities
- Designed and performed audit procedures to obtain sufficient and appropriate evidence to provide reasonable assurance that the project resources are properly managed.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our independent opinion.

➤ **Financial Audit**

The following audit methodology was applied while auditing financial transactions included in the project books of account:

- Assessment of risks through understanding financial processes and procedures,
- Design and perform audit procedures to obtain sufficient and appropriate audit evidence to assure whether the project financial report was properly prepared and supported,
- Performing audit procedures to confirm whether existing controls were adequately and effectively implemented.

➤ **Compliance Audit**

The following audit methodology was applied while auditing compliance with laws and regulations relating to public spending:

- Assessment of risks of non-compliance with laws and regulations in force as well as the terms and conditions included in the financing agreement which may prevent the project to achieve the intended objective in due time,
- Design and perform compliance audit procedures to confirm whether the ACE-ESD activities were implemented by different project documents and existing laws and regulations as well.

2. EXECUTIVE SUMMARY

Basis of our independent audit observation

We conducted an independent evaluation of the internal control system at UR-ACEESD by the internal audit standards issued by the Government of Rwanda and in compliance with the requirements of the Ministerial Order N° 003/17/10/TC of 27/10/2017. The Order sets out regulations for internal audit and audit committees in public entities. By those regulations, the evaluation entailed the assessment of the design and implementation of the different elements of the internal control system at UR-ACE ESD notably; its control environment, risk assessment, control activities, information and communication, and internal control monitoring.

Our audit approach was risk-based and as such our tests were tailored according to ACEs risk analysis. The management of UR-ACE ESD provided us with the information we deemed necessary for the audit, and we believe that we obtained sufficient evidence to support our independent opinion.

CONCLUSION

Based on the results of our evaluation, in our opinion, the internal control system at the University of Rwanda -ACE ESD was adequate and effectively implemented throughout the period.

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MIEZERO MUNYAMPUNDU Janvier

ACEs Internal Auditor Specialist

Date: April 2023

DETAILED FINDINGS

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1. Underpayment of students' stipends due to the use of the wrong exchange rate.

Observation

The review of the monthly stipends paid to sponsored students under ACE ESD noted that they were underpaid by **Frw 1,748,813.96** due to the use wrong exchange rate. The further review noted that the exchange rate used was **1 USD/Frw 977.505857** as of 02/07/2021 instead of **1 USD/Frw1014.478668** as of 06/07/2022. *For more details, refer to Appendix 1:*

Risk

The underpayment of stipends may affect the living of students which may ultimately disrupt their study plan hence delay of the center to achieve the objectives as far as the students' completion is concerned.

Recommendation

- The center management should ensure that the underpaid amount is regularized to the students by paying the unpaid amount.
- The center management should ensure that the appropriate amount is paid to students to avoid any adverse effect on students and center objectives.

Management comments

The observation was noted, the above underpayment will be investigated and those underpayments will be regularized.

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2. Weaknesses noted in the declaration of tax and statutory deductions

Observation

A review of expenditures and tax declaration of ACE-ESD for the semi-annual period ended 30 June 2023 revealed the following irregularities:

➤ **Failure to declare both value-added tax 18% and withholding tax 3%.**

Article 10 of law N°38/2012 of 20/12/2012 modifying and complementing the law n°25/2005 of 04/12/2005 on tax procedures as modified and complemented to date stipulates that a public institution, which awarded the tender, withhold the Value Added Tax on public tenders. A public institution that awarded the tender has the responsibility to file a tax declaration in accordance with the form prescribed by the Commissioner General of Rwanda Revenue Authority and pay the tax withheld within fifteen (15) days following the end of the month in which the winner of the public tender has submitted the invoice (and not when the winner of the public tender is paid). The public institution which fails to withhold the Value Added Tax or withheld Value Added Tax and failed to pay the tax withheld to the Tax Administration must pay the Tax not withheld or not paid, fines, and interests as provided for by this law.

In addition, article 62 of law n ° 016/2018 of 13/04/2018, establishing taxes on income states that a withholding tax on public tenders of three percent (3%) of the sum of invoice, excluding the Value Added Tax (VAT), is retained when public tenders are paid and the article 63 states that the person who withholds taxes referred to in articles 59, 60 and 62 of this law is required to file a tax declaration and make payment in accordance with the procedures prescribed by the Tax Administration within a period of fifteen (15) days after the month in which the taxes were withheld.

Contrary to the above requirements, the review of taxes annexures provided noted that ACE-ESD management did not declare value added tax of **Frw 568,878.71** and 3% withholding tax of **Frw 94,813.12**, retained on paid invoices by UR ACE-ESD project during the year under review.

Se detailed in table below:

No	Description	Supplier	Payment date	Invoice date	Receipt date	SDC Number	Invoice number	Amount including VAT	VAT not declared (18%)	Withholding (3%)
1	Payment for electronic door locker and headphones cat3	Preview solution	28-09-22	03-06-22	03-06-22	SDC00702 0247/805/8 05 NS	83 2	1,783,776.00	272,101.42	45,350.24
2	Car hire	RWANDA TOURISM AND TRAVEL	28-09-22	14-09-22	26-09-22	SDC00700 4039/14940	14 8	739,540.00	112,811.19	18,801.86

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		AGENCY								
3	Payment of catering services	UBUZIMA Restaurant	26-09-22	27-07-22	27-07-22	SDC00700 1347/4513/ 4513 NS	46 87	342,0 00.00	52,16 9.49	8,694. 92
4	Payment of catering services	UBUZIMA Restaurant	26-09-22	20-07-22	20-07-22	SDC00700 1347/4506/ 4506 NS	46 80	114,0 00.00	17,38 9.83	2,898. 31
5	Hotel services	Nobleza hotel	28-09-22	10-08-22	10-08-22	SDC00702 8029/3005/ 3005 NS	30 68	750,0 00.00	114,4 06.78	19,06 7.80
		Total						3,729, 316.0 0	568,8 78.71	94,81 3.12

➤ **Failure to declare retained and paid statutory deductions on employment income**

Article 57 point one of law n ° 016/2018 of 13/04/2018 states that an individual or an entity that pays its employees in cash or in kind are responsible for withholding and paying the withholding tax on employment income referred to in Article 15 of this Law. Employers referred to in Paragraph One of this Article paying the withholding tax on employment income must, within fifteen (15) days following the end of each month or quarter depending on the relevant laws file a tax declaration through procedures specified by the Tax Administration and transmit the tax withheld.

Contrary to the above article, the review of the payment made by ACE ESD noted the payment made to different supervisors who are not Rwanda residents, however, their withholding of 15% taxes were not declared to the competent authority. **See details in the following table:**

	NAMES	Date of payment	Amount	Withholding tax (15%)
1	SEBITOSI Adonia Benaya	15-12-22	629,412	94,411.80
2	Joseph Mutale	15-12-22	314,706	47,205.90
3	Christopher Senfuka	15-12-22	314,706	47,205.90
4	Johan Meyer	15-12-22	629,412	94,411.80
5	Diego Sandoval	15-12-22	1,049,020	157,353.00
6	Wand Yanmin	15-12-22	1,049,020	157,353.00
7	Jonathan Colton	15-12-22	1,049,020	157,353.00
8	Pitshou N Bokoro	15-12-22	314,706	47,205.90
9	Cuthbert Nyamupangedengu	15-12-22	314,706	47,205.90
10	Johan Meyer	15-12-22	314,706	47,205.90
11	Ijumba Nelson	15-12-22	1,101,471	165,220.65
12	Burnet Mkandawire	15-12-22	1,049,020	157,353.00
13	Mulugeta GebreHiwot GebreMichael	28-07-22	186,977	28,046.62

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14	Gatachew Biru Worku	28-07-22	233,722	35,058.28
15	AL-Mars Sendegeya	15-03-22	503,458	75,518.65
16	Michel Roddy LOLCHUND	15-03-22	503,458	75,518.65
	Total		9,557,520	1,433,628

Risk

Failure to declare statutory deductions retained and paid on suppliers' invoices and employment income paid impose the center to be penalized by tax authority hence the risk of paying wasteful expenditure.

Recommendation

The center management should investigate all taxes that were not declared and make their declarations to avoid the penalties which may be charged to the project.

Management comment

The observation was noted and the investigation will be made and all taxes will be declared.

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Appendix 1: Underpayment of students' stipends due to the use of the wrong exchange rate.

Cohort and Name		Nationality	Gender	Month					Total	The exchange rate that should have been used	Exchange rate used	Difference	Underpayment
No	Name			Jul-22	Aug-22	Sep-22	Oct-22	Nov-22					
PH.D./COHORT 1				A	B	C	D	E	F=A+B+C+D+E				
1	Chambile Enock Lumuliko	Tanzania	M	500	500	500			1500	1014.478668	977.505857	36.97281	55,459.22
2	Aban Arop yor Ayik	S.sudan	F	550	550	550			1650	1014.478668	977.505857	36.97281	61,005.14
3	Adeyeye Kehinde Adeseye	Nigeria	F		550	550			1100	1014.478668	977.505857	36.97281	40,670.09
4	Mburamatara Daniel	Rwanda	M	400	400	400			1200	1014.478668	977.505857	36.97281	44,367.37
5	Ndizihiwe Prosper	Rwanda	M	400	400	400			1200	1014.478668	977.505857	36.97281	44,367.37
6	Sekanabo Desire	Rwanda	M	400	400	400			1200	1014.478668	977.505857	36.97281	44,367.37
7	Muyizere Darius	Rwanda	M	400	400	400			1200	1014.478668	977.505857	36.97281	44,367.37
	S/Total			2,650	3,200	3,200	-	-	9,050				334,603.94
PH.D./COHORT 2													
1	GATOTO PLACIDE	Burundi	M	500	500	500			1500	1014.478668	977.505857	36.97281	55,459.22
2	CARTLAND RICHARD	Uganda	M	500	500	500			1500	1014.478668	977.505857	36.97281	55,459.22
	S/Total			1,000	1,000	1,000	-	-	3,000				110,918.43
Masters/COHORT 3													
1	Ange Christian nishimwe NIYONKURU	Rwanda	F	300	300	300	300	300	1500	1014.478668	977.505857	36.97281	55,459.22
2	Uwitonze Adeline	Rwanda	F	300	300	300	300	300	1500	1014.478668	977.505857	36.97281	55,459.22
3	MUKAMANA Valentine	Rwanda	F	300	300	300	300	300	1500	1014.478668	977.505857	36.97281	55,459.22
4	Abiyese Martine	Rwanda	F	300	300	300	300	300	1500	1014.478668	977.505857	36.97281	55,459.22
5	Gatesi Annuarita	Rwanda	F	300	300	300	300	300	1500	1014.478668	977.505857	36.97281	55,459.22
6	Nyirantegeyimana Dative	Rwanda	F	300	300	300	300	300	1500	1014.478668	977.505857	36.97281	55,459.22

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7	Nyirazamani slyvia	Rwanda	F	300	300	300	300	300	1500	1014.478668	977.505857	36.97281	55,459.22
8	Mugirwanake Marie Louise	Rwanda	F	300	300	300	300	300	1500	1014.478668	977.505857	36.97281	55,459.22
9	Cyize Confidence	Rwanda	F	300	300	300	300	300	1500	1014.478668	977.505857	36.97281	55,459.22
10	Uwizeyimana Josephine	Rwanda	F	300	300	300	300	300	1500	1014.478668	977.505857	36.97281	55,459.22
11	Hagenimana Jean Claude	Rwanda	M	250	250	250	250	250	1250	1014.478668	977.505857	36.97281	46,216.01
12	Kwizera Jacques	Rwanda	M	250	250	250	250	250	1250	1014.478668	977.505857	36.97281	46,216.01
13	Irutabyose Jean Paul	Rwanda	M	250	250	250	250	250	1250	1014.478668	977.505857	36.97281	46,216.01
14	Nahimana Enias	Rwanda	M	250	250	250	250	250	1250	1014.478668	977.505857	36.97281	46,216.01
15	Irakoze shadrack	Rwanda	M	250	250	250	250	250	1250	1014.478668	977.505857	36.97281	46,216.01
16	Hirwa Aime Patrick	Rwanda	M	250	250	250	250	250	1250	1014.478668	977.505857	36.97281	46,216.01
17	Mbonigaba Innocent	Rwanda	M	250	250	250	250	250	1250	1014.478668	977.505857	36.97281	46,216.01
18	Nkundibiza Augustin	Rwanda	M	250	250	250	250	250	1250	1014.478668	977.505857	36.97281	46,216.01
19	Ndayisabye Emmanuel	Rwanda	M	250	250	250	250	250	1250	1014.478668	977.505857	36.97281	46,216.01
20	Niringiyimana Egide	Rwanda	M	250	250	250	250	250	1250	1014.478668	977.505857	36.97281	46,216.01
21	ADEM Geoffrey Ouma	Kenya	M	300	300	300	300	300	1500	1014.478668	977.505857	36.97281	55,459.22
22	Baguma Tumaini	DRC	M	300	300	300	300	300	1500	1014.478668	977.505857	36.97281	55,459.22
23	Mwanzia Urbanus	Kenya	M	300	300	300	300	300	1500	1014.478668	977.505857	36.97281	55,459.22
24	CHOMBA Musenge	Zambia	M	300	300	300	300	300	1500	1014.478668	977.505857	36.97281	55,459.22
25	SHOAGA Grace Oluwaseun	Nigeria	F	350	350	350	350	350	1750	1014.478668	977.505857	36.97281	64,702.42
	S/Total			7,050	7,050	7,050	7,050	7,050	35,250				1,303,291.59
	Total												1,748,813.96