



UNIVERSITY OF PORT HARCOURT

SUMMARY OF EXPENDITURE BUDGET ESTIMATES FOR THE YEAR 2024

S/NO.	DESCRIPTION	NOTES	BUDGET	ACTUAL COMMITMENT	ESTIMATE	PERCENTAGE
			JAN - DEC. 2023	JAN - DEC. 2023	JAN - DEC. 2024	%
1	PERSONNEL EMOLUMENT	9	12,852,158,125.00	9,206,439,455.00	18,500,101,507.93	75.34
2	DEPARTMENTAL OPERATING EXPENSES TOTAL	10	338,951,000.00	185,566,808.09	512,822,837.00	2.09
3	ADMINISTRATIVE AND GENERAL EXPENSES TOTAL	11	1,913,594,000.00	1,619,897,464.38	2,384,451,493.67	9.71
4	GENERAL ACADEMIC EXPENSES TOTAL	12	497,313,200.00	310,363,444.94	518,978,200.00	2.11
5	STUDENTS SERVICE COSTS TOTAL	13	166,426,550.00	93,579,745.00	283,319,790.00	1.15
6	GENERAL UNIVERSITY MAINTENANCE COSTS TOTAL	14	344,667,000.00	334,401,858.90	853,571,550.55	3.48
7	FINANCIAL MANAGEMENT COSTS TOTAL	15	37,000,000.00	12,321,641.00	72,360,136.36	0.29
8	NON CURRENT ASSET TOTAL	16	674,913,743.00	415,127,043.63	1,191,193,808.00	4.85
9	PAYABLES TOTAL	17	15,931,376.59	-	237,706,480.11	0.97
	GRAND TOTAL		16,840,954,994.59	12,177,697,460.94	24,554,505,803.62	100.00



UNIVERSITY OF PORT HARCOURT

BREAKDOWN OF EXPENDITURE BUDGET ESTIMATES ON ACTIVITY CODE BASIS FOR THE YEAR 2024

S/NO.	DESCRIPTION	NOTES	BUDGET	ACTUAL COMMITMENT	ESTIMATE	PERCENTAGE
			JAN - DEC. 2023	JAN -DEC. 2023	JAN - DEC. 2024	%
9	PERSONNEL EMOLUMENT STAFF SALARIES					
	Staff Salaries (IPPIS)->2000					
1	Salaries of Staff ->2001		12,852,158,125.00	9,206,439,455.00	18,500,101,507.93	75.34
A	SUB - TOTAL STAFF SALARIES		12,852,158,125.00	9,206,439,455.00	18,500,101,507.93	75.34
	TOTAL PERSONNEL EMOLUMENT		12,852,158,125.00	9,206,439,455.00	18,500,101,507.93	75.34
	GOODS AND SERVICES					
10	DEPARTMENTAL OPERATING EXPENSES					
2	Transport and Travelling->2031		24,300,000.00	9,377,250.00	26,969,400.00	0.11
3	M/V Running Costs->2032		32,740,000.00	26,917,873.00	65,644,500.00	0.27
4	Printing and Stationery->2033		31,700,000.00	23,954,765.00	47,094,375.00	0.19
5	Lab.and Teaching Materials->2034		600,000.00	30,000.00	600,000.00	0.00
6	Maintenance of Office Equipments->2035		18,150,000.00	6,793,357.55	23,400,725.00	0.10
7	Maintenance of Lab. Equipments->2036		400,000.00	20,000.00	400,000.00	0.00
8	Departmental Research/Publication->2038		1,500,000.00	158,403.00	1,010,000.00	0.00
9	Computer Consumables->2039		25,970,000.00	13,267,361.50	33,569,698.00	0.14
10	Hospitality and official Entertainment->2161		23,940,000.00	11,821,465.00	26,512,300.00	0.11
12	Postages and Telecom->2162		25,060,000.00	11,300,527.83	30,341,448.00	0.12
11	Cleaning and Sanitation->2163		19,710,000.00	5,868,207.00	48,469,500.00	0.20
13	Conferences/Seminars/Workshops->2164		47,850,000.00	35,800,551.00	69,700,000.00	0.28
14	Diesel for Departmental Generators->2165		4,200,000.00	438,980.00	6,380,000.00	0.03
15	Office Furniture and Equipment Purchase->2167		40,300,000.00	15,923,765.90	62,695,015.00	0.26
16	Exam Expenses->2168		500,000.00	-	500,000.00	0.00
17	Official Ceremony/Induction->2169		500,000.00	45,000.00	1,000,000.00	0.00
18	Staff Remuneration->2170		400,000.00	-	-	0.00
20	Committee meeting Expenses->2174		2,800,000.00	-	3,600,000.00	0.01
21	Protective Clothing->2175		4,801,000.00	40,000.00	4,651,000.00	0.02
23	Overtime Pay ->2179		27,850,000.00	23,092,801.31	46,876,876.00	0.19
24	Official Uniform->2182		5,680,000.00	716,500.00	6,408,000.00	0.03
25	Electricity Bill (Lagos & Abuja Liaison offices) ->2184		-	-	7,000,000.00	0.03
	DEPARTMENTAL OPERATING EXPENSES TOTAL		338,951,000.00	185,566,808.09	512,822,837.00	2.09



UNIVERSITY OF PORT HARCOURT

BREAKDOWN OF EXPENDITURE BUDGET ESTIMATES ON ACTIVITY CODE BASIS FOR THE YEAR 2024

S/NO.	DESCRIPTION	NOTES	BUDGET	ACTUAL COMMITMENT	ESTIMATE	PERCENTAGE
			JAN - DEC. 2023	JAN -DEC. 2023	JAN - DEC. 2024	%
11	701->ADMINISTRATIVE AND GENERAL EXPENSES					
27	Furniture & Wardrobe Allowance->2021		2,600,000.00	2,600,000.00	13,000,000.00	0.05
28	Casual/Security Staff Wages->2030		516,000,000.00	323,683,551.75	516,000,000.00	2.10
29	Legal Fees and Costs->2045		35,700,000.00	35,630,000.00	40,000,000.00	0.16
30	Staff Development and Training->2046		13,000,000.00	12,092,984.00	15,000,000.00	0.06
31	Staff Welfare(Including Burial Expenses)->2047		5,000,000.00	2,732,000.00	5,000,000.00	0.02
32	Staff Recruitment/Passages ->2050		2,000,000.00	1,700,000.00	2,000,000.00	0.01
33	Staff Passages on Overseas Leave->2051		2,400,000.00	2,157,250.00	4,000,000.00	0.02
34	Committee Meeting Expenses->2052		11,000,000.00	10,622,678.00	15,000,000.00	0.06
35	Running Cost of Vice Chancellor's Lodge->2053		4,000,000.00	3,212,658.00	5,000,000.00	0.02
36	Running Cost of Pro-chancellor's->2054		1,000,000.00	108,000.00	2,000,000.00	0.01
37	Hospitality->2055		25,000,000.00	22,038,250.62	25,000,000.00	0.10
38	Postage and Telephone Bills and Newspapers->2056		14,000,000.00	13,206,600.21	20,000,000.00	0.08
39	Official Publications->2057		3,600,000.00	1,125,000.00	3,500,000.00	0.01
40	Advertisements->2058		2,000,000.00	1,197,926.26	3,000,000.00	0.01
41	Conferences and Seminars->2059		120,000,000.00	119,328,200.88	130,000,000.00	0.53
42	Official Ceremonies->2060		800,000.00	696,000.00	5,000,000.00	0.02
43	Drugs and Dressings(MEDICAL EXAM,NHIS, TISHIP)->2061		156,094,000.00	126,246,250.00	172,451,493.67	0.70
44	Medical Expenses (Local Referrals)->2062		4,000,000.00	3,066,250.00	5,000,000.00	0.02
45	Medical Expenses (Overseas Treatment)->2063		5,000,000.00	4,800,000.00	7,000,000.00	0.03
46	Running Cost of University Guest Houses->2064					0.00
47	Overseas Trips->2065		24,000,000.00	23,942,584.00	30,000,000.00	0.12
48	General Transport and Travelling->2066		68,500,000.00	66,656,125.14	80,000,000.00	0.33
49	General Printing and Stationery->2067		14,000,000.00	12,002,625.00	15,000,000.00	0.06
50	Pensions for Expatriate Staff->2068		1,000,000.00	-	2,000,000.00	0.01
51	Council matters->2069		43,000,000.00	38,851,063.55	100,000,000.00	0.41
52	Hotel Accomodation for University Guests->2070		10,000,000.00	7,261,575.50	10,000,000.00	0.04
53	Corporate Social Responsibility->2071		11,000,000.00	10,735,900.00	12,000,000.00	0.05
54	Security/Emergency Matters->2072		65,000,000.00	62,694,000.00	80,000,000.00	0.33
55	Electricity Bills->2073		304,000,000.00	274,908,930.10	500,000,000.00	2.04
56	Rent and Rates->2074		2,000,000.00	1,089,221.15	2,000,000.00	0.01
57	Production of I.D cards ->2075		-	-	1,000,000.00	0.00
58	University,NUC and Fed Govt Budget Expenses->2076		3,900,000.00	3,844,490.00	4,000,000.00	0.02
59	Diesel for Generators->2077		425,000,000.00	424,596,750.00	500,000,000.00	2.04
60	Billboard,banners,Directional sign post etc->2079		500,000.00	75,000.00	500,000.00	0.00
61	Remittance to CRF		-	0.00	50,000,000.00	0.20
62	General Overtime and off duty pay->2080		8,000,000.00	6,995,600.22	10,000,000.00	0.04
63	Land and Documentation Expenses->2081		10,500,000.00	0.00		0.00
	ADMINISTRATIVE AND GENERAL EXPENSES TOTAL		1,913,594,000.00	1,619,897,464.38	2,384,451,493.67	9.71



UNIVERSITY OF PORT HARCOURT

BREAKDOWN OF EXPENDITURE BUDGET ESTIMATES ON ACTIVITY CODE BASIS FOR THE YEAR 2024

S/NO.	DESCRIPTION	NOTES	BUDGET	ACTUAL COMMITMENT	ESTIMATE	PERCENTAGE
			JAN - DEC. 2023	JAN -DEC. 2023	JAN - DEC. 2024	%
12	GENERAL ACADEMIC EXPENSES->711					
63	Field Trip and SIWES Supervision Allowances->2019		77,000,000.00	59,508,750.00	80,000,000.00	0.33
64	Accreditation->2083		80,000,000.00	48,064,834.99	80,000,000.00	0.33
65	Expenses on Examinations->2085		92,000,000.00	89,502,970.00	100,000,000.00	0.41
66	University Inaugural Lectures->2086		5,000,000.00	-	3,000,000.00	0.01
67	Subscription to Academic Bodies->2088		15,000,000.00	2,560,000.00	8,000,000.00	0.03
68	Student Prizes->2089		3,300,000.00	3,210,000.00	3,500,000.00	0.01
69	Expenses on Visiting Professors/Lecturers->2092		5,000,000.00	4,029,352.16	4,000,000.00	0.02
70	Graduation Ceremonies Expenses->2093		38,700,000.00	30,000.00	80,000,000.00	0.33
71	Computer Software/Bandwith->2096		25,000,000.00	3,510,075.00	6,000,000.00	0.02
72	Matriculation and other Academic Ceremonies->2098		11,000,000.00	9,404,300.00	10,000,000.00	0.04
73	Senate Research->2099		1,000,000.00	-	1,000,000.00	0.00
74	Conservation/Documentation->2103		500,000.00	-	500,000.00	0.00
75	Students Sports Competition->2104		20,000,000.00	2,511,000.00	21,165,000.00	0.00
76	External Examiners' Expenses->2105		27,000,000.00	11,981,690.50	15,000,000.00	0.09
77	Certificate Verification and Appeal Committee->2107		4,000,000.00	3,731,399.00	4,000,000.00	0.06
78	Remuneration for Part-time lecturers>2109		7,000,000.00	4,789,925.48	7,000,000.00	0.02
79	Teaching and Non Teaching Staff Renumera->2110		12,000,000.00	9,239,147.81	12,000,000.00	
80	DIRECT TEACHING & LABORATORY COST->2111		73,813,200.00	58,290,000.00	83,813,200.00	0.03
	GENERAL ACADEMIC EXPENSES TOTAL		497,313,200.00	310,363,444.94	518,978,200.00	0.02



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S/NO.	DESCRIPTION	NOTES	BUDGET	ACTUAL COMMITMENT	ESTIMATE	PERCENTAGE
			JAN - DEC. 2023	JAN -DEC. 2023	JAN - DEC. 2024	%
13	STUDENTS SERVICE COSTS->721					
81	Cleaning of Hostels->2113		1,000,000.00	-	1,000,000.00	0.00
82	Students Union Expenses->2114		47,875,800.00	36,956,500.00	75,925,220.00	0.31
83	Commission for Students Portal->2115		52,886,750.00	43,320,125.00	100,000,000.00	0.41
84	Orientation Manual/GES book->2116		51,210,880.00	-	88,985,050.00	0.36
85	Student Handbook_Package->2117		4,453,120.00	4,369,120.00	4,909,520.00	0.02
86	Alumni Expenses->2118		9,000,000.00	8,934,000.00	12,500,000.00	0.05
	STUDENTS SERVICE COSTS TOTAL		166,426,550.00	93,579,745.00	283,319,790.00	1.15
14	GENERAL UNIVERSITY MAINTENANCE COSTS->731					
87	Maintenance of Public Buildings->2121		64,998,500.00	64,157,436.25	192,472,308.75	0.78
88	Maintenance of Residential Buildings->2122		95,000,000.00	94,433,082.60	283,299,241.80	1.15
89	Maintenance of Post houses->2123		2,500,000.00	1,853,137.00	6,000,000.00	0.02
90	Maintenance of Students Hostels->2124		15,000,000.00	12,502,746.00	80,000,000.00	0.33
91	Maintenance of Roads, Culverts->2126		15,000,000.00	14,605,164.00	30,000,000.00	0.12
92	Maintenance of Pool Motor Vehicles->2127		4,800,000.00	3,737,353.30	20,000,000.00	0.08
93	Maintenance of Electricity Supply->2128		31,600,000.00	31,346,448.25	60,000,000.00	0.24
94	Maintenance of Water Supply->2129		8,620,000.00	7,759,887.00	30,000,000.00	0.12
95	Maintenance of Telephones installations->2130		500,000.00	400,000.00	800,000.00	0.00
96	Maintenance of Computer installations->2131		500,000.00	45,000.00	2,000,000.00	0.01
97	Cleaning Contracts/Environmental Sanitation->2132		33,900,000.00	33,751,673.75	34,000,000.00	0.14
98	Uniform and Protective Clothing->2133		500,000.00	-	8,000,000.00	0.03
99	Maintenance of Plants and Machinery->2134		67,748,500.00	67,593,910.00	100,000,000.00	0.41
100	Personal Protective Equipment->2135		2,000,000.00	869,513.75	3,000,000.00	0.01
101	Maintenance of Office Furniture and Equipment->2137		2,000,000.00	1,346,507.00	4,000,000.00	0.02
	GENERAL UNIVERSITY MAINTENANCE TOTAL		344,667,000.00	334,401,858.90	853,571,550.55	3.48



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BREAKDOWN OF EXPENDITURE BUDGET ESTIMATES ON ACTIVITY CODE BASIS FOR THE YEAR 2024

S/NO.	DESCRIPTION	NOTES	BUDGET	ACTUAL COMMITMENT	ESTIMATE	PERCENTAGE
			JAN - DEC. 2023	JAN -DEC. 2023	JAN - DEC. 2024	%
15	FINANCIAL MANAGEMENT COSTS->741					
102	Bank and Other Financial Charges->2141		5,000,000.00	2,471,641.00	3,000,000.00	0.01
103	Annual Audit of Accounts->2142		10,000,000.00	7,850,000.00	10,000,000.00	0.04
104	License and Insurance of M/Vehicles->2144		18,000,000.00	-	25,144,054.54	0.10
106	Fire and Buglary Insurance->2146		-	-	30,216,081.82	0.12
108	Consultancy Fees->2154		4,000,000.00	2,000,000.00	4,000,000.00	0.02
	FINANCIAL MANAGEMENT COSTS TOTAL		37,000,000.00	12,321,641.00	72,360,136.36	0.29
16	PAYABLES -> 771					0.00
108	Unallocated Expenses->2200		15,931,376.59	-	237,706,480.11	0.97
	PAYABLES TOTAL		15,931,376.59	-	237,706,480.11	0.97
	TOTAL GOODS AND SERVICES		3,313,883,126.59	2,556,130,962.31	4,863,210,487.69	19.81
17	NON CURRENT ASSETS->751					
109	Land and Land Aquisition Expenses->3001		2,000,000.00	-	1,000,000.00	0.00
110	Master Plan and Site Development->3002		4,000,000.00	1,902,500.00	3,000,000.00	0.01
111	Roads, Culverts & Bridges->3003		48,000,000.00	47,931,469.10	195,000,000.00	0.79
112	Playing Fields and Gardens->3004		1,000,000.00	-	1,000,000.00	0.00



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S/NO.	DESCRIPTION	NOTES	BUDGET	ACTUAL COMMITMENT	ESTIMATE	PERCENTAGE
			JAN - DEC. 2023	JAN -DEC. 2023	JAN - DEC. 2024	%
113	Public Buildings->3005		281,570,636.00	160,311,726.37	533,100,800.00	2.17
114	Staff Houses->3007		70,000,000.00	65,198,779.75	90,000,000.00	0.37
115	Fencing->3009		51,851,731.00	41,360,534.11	70,000,000.00	0.29
116	Water Supply->3010		4,000,000.00	-	1,000,000.00	0.00
117	Electric Supply Infrastructure->3011		34,000,000.00	31,005,969.20	50,000,000.00	0.20
118	Telephone Equipment->3012		1,000,000.00	-	1,000,000.00	0.00
119	Plants and Machinery->3013		10,000,000.00	8,500,000.00	50,000,000.00	0.20
120	Laboratory and workshop Equipment->3021		2,000,000.00	-	2,000,000.00	0.01
121	Computer Hardware->3022		12,000,000.00	9,837,136.75	10,000,000.00	0.04
122	Teaching Materials and Teaching Aids->3023		1,000,000.00	-	1,000,000.00	0.00
123	Motor Vehicles->3041		39,495,000.00	-	80,000,000.00	0.33
124	Office Furniture and Equipment->3052		32,500,000.00	27,324,653.35	30,000,000.00	0.12
125	House Furniture and Equipment->3053		1,500,000.00	-	1,500,000.00	0.01
126	Hostel Furniture and Equipment->3054		13,005,000.00	13,002,125.00	15,000,000.00	0.06
127	Medical Centre Equipment->3055		2,000,000.00	-	2,000,000.00	0.01
128	Sports Equipment->3056		1,500,000.00	-	2,000,000.00	0.01
129	Classroom Furniture and Equipment->3057		59,491,376.00	7,410,550.00	50,093,008.00	0.20
130	Working Tools Implements and Equipment Estate->3059		2,000,000.00	1,341,600.00	1,500,000.00	0.01
131	School Band/ Musical Instrument->3060		500,000.00	-	500,000.00	0.00
132	Chemical Reagent and Wares->3072		500,000.00	-	500,000.00	0.00
	NON CURRENT ASSETS TOTAL		674,913,743.00	415,127,043.63	1,191,193,808.00	4.85
	GRAND TOTAL		16,840,954,994.59	12,177,697,460.94	24,554,505,803.62	100.00