



UNIVERSITY OF GHANA

INTERNAL AUDIT DIRECTORATE

Final Report

COMPLIANCE AUDIT OF THE OPERATIONS OF THE WEST AFRICAN CENTRE FOR CELL BIOLOGY OF INFECTIONS AND NON-COMMUNICABLE DISEASES (WACCBIP +NCDS) UNDER THE AUSPICES OF THE OFFICE OF RESEARCH, INNOVATION AND DEVELOPMENT(ORID), UNIVERSITY OF GHANA.

Report No. UG/AUD/19/22

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1.0 EXECUTIVE SUMMARY

1.1 Introduction

This audit report represents the results of our findings and recommendations on the operations of the West African Centre for Cell Biology of Infections and Non-Communicable Diseases (WACCBIP+NCDS) under the auspices of the Office of Research, Innovation and Development (ORID) of the University of Ghana. The West African Centre for Cell Biology of Infectious Pathogens (WACCBIP) was established in November 2013 in response to the World Bank's African Centre of Excellence (ACE) initiative. The World Bank committed \$8 million to support WACCBIP through a Financing Agreement with the Government of Ghana.

The project ended in March 2020 and a new project called West African Centre for Cell Biology of Infections and Non-Communicable Diseases (WACCBIP+NCDS) was granted in January 2020 prior to the end of WACCBIP Project.

The new project has a duration of three (3) years and will end on December 31, 2023.

The audit was for the period of April 1, 2021 to December 31, 2021 and fieldwork commenced on January 14, 2022 and ended on January 24, 2022.

1.2 Audit Objective

The audit sought to provide the University of Ghana Senior Management Team, Audit Committee and other key stakeholders with an independent assurance that, the Centre operated within the project's financing agreements and rules and regulations such as the University of Ghana Financial Regulations and Governance and Public Financial Management Act.

1.3 Scope of Audit

The following areas were reviewed:

- Management and Governance Arrangements
- Risk Management System
- Cash Inflows and Fund Disbursements
- Externally and Internally Generated Funds
- Adherence to Reporting Requirements

- Procurement
- Assets Management
- Assessment of ACE Sponsored Students
- Effect of Covid-19 on the Project deliveries

1.4 Audit Approach

We adopted a risk-based audit approach in carrying out this audit. The audit strategies were designed to evaluate and test compliance with the established guidelines, policies and procedures as contained in the project financing agreements and other policies of the University.

1.5 Audit Methodology

The audit was carried out using the procedure for gathering audit evidence which includes inquiry, and verification of project records. Discussions were held with key officers handling the project to have a better understanding of the project deliveries.

1.6 Acknowledgment

We would like to express our appreciation to the Director of the project and his team for the cooperation and courtesies extended to us during the audit.

1.7 Summary Rating

1.7.1 Summary of Control Effectiveness

LEVEL	AUDIT OPINION	NUMBER OF ISSUES
Highly Effective	Addition/improvement of internal control measures is not necessary now and are strong.	8
Reasonable	Internal control measures exist now, but they need to be reviewed and strengthened.	1
Ineffective	Internal control measures are weak and need urgent attention for improvement.	1

Overall Audit Opinion: Highly Effective

1.7.2 Risk Rating

LEVEL	DESCRIPTION	NUMBER OF ISSUES
Low	Management may consider reducing the cost of control. Management should constantly monitor the risk exposure and related control effectiveness.	8
Medium	The residual risk exposure is acceptable. Management should implement more controls or increase the effectiveness of current controls to reduce the residual risk to a more acceptable level.	1
High	Management should take immediate action to reduce residual risk exposure to an acceptable level	1

Overall Risk Rating: Low

1.7.3 Control Failure Resolution Rating

Control Code	Type of Control Category	Control Failure Resolution Rating	Number of Issues
3	Category # 1: Lack of Adequate Management Oversight and Accountability	<ul style="list-style-type: none"> Personal and Non-Delegation of Responsibility for Implementing Strategies Approved 	1
4	Category # 2: Inadequate Assessment of Risk	<ul style="list-style-type: none"> Internal and External Risk Factors Identified and Evaluated 	1

Overall Risk Category: Lack of Adequate Management Oversight and Accountability.

Overall Recommended Concept: Personal and Non-Delegation of Responsibility for Implementing Strategies Approved

1.8 Outline of Key Issues

The table below summarises the key issues:

Issue Ranking	Main Findings	Action Owner	Resolution Date
Highly Effective	<p>Cash Inflows</p> <p>A total amount of US\$346,786.22 was released by the Project funders to support the activities of the project. This was done in line with the project financing agreement.</p>	N/A	N/A
Highly Effective	<p>Adherence to Reporting Requirements</p> <p>Financial Reports on the ACE project were submitted semi-annually as required.</p>	N/A	N/A
Highly Effective	<p>Procurement of Goods and Services</p> <p>The Centre's total procurement for the period amounted to US\$210,835.82. The execution and performance of contracts awarded were evidenced by a signed service agreement and proof of payments to vendors.</p>	N/A	N/A
Highly Effective	<p>Assessment of ACE Sponsored Students</p> <p>The Centre currently has a total number of twenty-seven (27) students enrolled on the program for the 2021/2022 academic year. This comprises fifteen (15) Masters and twelve (12) PhD students. The Audit team was satisfied that the students met the unique internal criteria for academic progression.</p>	N/A	N/A

<p>Highly Effective</p>	<p>Externally and Internally Generated Funds</p> <p>For the period under review, individuals, organizations and institutions provided a total amount of US\$682,279.41 to the Centre as grants to support research. The Centre received a total amount of US\$1,646,853.78 as a COVID-19 grant.</p> <p>The Centre also generated an amount of US\$48,838.69 as rent income from its facilities.</p>	<p>N/A</p>	<p>N/A</p>
<p>Highly Effective</p>	<p>Asset Management</p> <p>The Centre procured assets mostly scientific equipment and furniture to enhance the academic and research work. All assets have been labelled with the Centre's inscription.</p>	<p>N/A</p>	<p>N/A</p>
<p>Highly Effective</p>	<p>Governance and Management Arrangement</p> <p>The Centre has in place a Management and Advisory Board to manage the project. The board meets quarterly. The minutes were made available to the audit team including the last quarter which is yet to be adopted by the management committee of the Centre.</p>	<p>N/A</p>	<p>N/A</p>
<p>Highly Effective</p>	<p>Effect of Covid-19 on Project Delivery</p> <p>Even though, the center adopted various strategies to reduce the impact of COVID-19, the pandemic caused delays in obtaining deliverables for the center's day-to-day activities. Difficulty in getting external examiners led to the delays in graduating students.</p>	<p>N/A</p>	<p>N/A</p>

<p>Reasonable</p>	<p>Out-dated Risk Register</p> <p>The Centre developed a comprehensive risk management register which was used to manage risks in the former WACCBIP project. We, however, noticed the Centre is yet to review or update the risk register to include risks that may negatively affect the new project. Although this was captured in the previous audit report, we noticed that the recommendation has not been implemented.</p>	<p>Prof. Gordon Awandare (Project Director)</p>	<p>30th, June, 2022</p>
<p>Ineffective</p>	<p>Payments not pre-audited</p> <p>The project funds were disbursed in line with the World Bank established policy guidelines. However, an amount totaling GH¢411,235.53 and US\$18,873.01 were paid without being pre-audited.</p>	<p>Anthony Hofe (Accountant, ORID)</p>	<p>30th June, 2022</p>

1.9 Key Audit Matter

The key audit matter is an issue emerging from our findings and observations that in our professional judgement is most significant and therefore needs to be brought to the attention of the Senior Management of the University. This matter was addressed in the context of our audit as a whole and in forming our opinion thereon hence we do not provide a separate opinion on the issue.

Payments not pre-audited

The University's Financial Regulations stipulates the process funds should undergo before being disbursed. Although the Centre followed this process for most disbursements, there was a significant amount of funds that were disbursed without going through the pre-audit process. We, therefore, urge the Centre to comply with the internal control process to ensure value for money.

2.0 Detailed Findings and Observations

Issue Title	Risk/ Issue/Control Effectiveness Rating
2.1 Cash In-Flows	Highly Effective
Criteria	
According to section 1.5 of the performance and funding contract agreement between the World Bank and the Government of Ghana, the donor was to release funds for the implementation of the WACCBIP +NCDS project.	
Condition	
Project financing agreement records examined established that the funders had approved an amount of \$5.5 million for the WACCBIP+NCDS project. For the period under review, an amount of \$346,786.22 was released for the project and paid into the project bank account at Standard Chartered bank, Legon Branch.	
Cause	Control Category
We did not observe any control failure in this instance.	N/A
Risk-based consequences of the Issue for the University	Risk Rating
There is no risk exposure to the University.	Insignificant
Commendation	Control Resolution
There is no control failure issue that calls for a resolution /recommendation.	N/A

Issue Title	Risk/Issue/Control Effectiveness Rating
2.2 Adherence to Reporting Requirements	Highly Effective
Criteria	
Policy 1804 (sub-section 7) of the University's Financial Regulations and Governance Policy states; "The Director of Finance is responsible for the timely preparation, and submission for approval by the Vice-Chancellor of all required financial reports, including interim and final financial reports required under grant and contract agreements."	
Condition	
Our discussions with the Project Accountant showed that the Centre currently has a number of on-going projects of which Financial Reports are submitted to project sponsors at agreed times. Some of the reports are submitted yearly, semi-annually, and quarterly. The ACE Project requires that reports should be submitted semi-annually. This means two financial reports are submitted yearly and the Centre complied with the requirement.	
Cause	Control Category
This is due to effective supervision.	N/A
Effect/ Risk-based consequences of the Issue for the University	Risk Rating
There is no risk exposure to the University.	Insignificant
Commendation	Control Resolution
We commend Management for complying with provisions in the financial regulations.	N/A

Issue Title	Risk/Issue/Control Effectiveness Rating
2.3 Procurement of Goods and Services	Highly Effective
Criteria	
<p>Section 22 (1) of the Public Procurement Act 2003 (Act 663) as amended by the Public Procurement Act (Amendment) Act 2016 (Act 914) provides guidelines on the criteria that should be met before a tender is selected for execution and performance of a contract. The afore provision prescribes that “a tenderer in a public procurement shall: a) possess the necessary (i) professional and technical qualifications and competence; (ii) financial resources; (iii) equipment and other physical facilities; (iv) managerial capability, reliability, experience in the procurement object and reputation; and(v) the personnel to perform the procurement contract.</p>	
Condition	
<p>We noted that the Centre complied with the above provision after examining procurement files to ascertain the procurement processes used in the execution of the contract. The execution and performance of the contract awarded were evidenced by a signed service agreement and payment made to various vendors after service provision. We noted that the total procurement for the period under review amounted to \$210,835.82.</p>	
Cause	Control Category
This is attributed to the effective implementation of internal control mechanisms.	
Effect/ Risk-based consequences of the Issue for the University	Risk Rating
No risk was identified.	Insignificant
Commendation	Control Resolution
We commend Management for complying with the provisions in the Public Procurement Act.	

Issue Title	Risk/Issue/Control Effectiveness Rating
2.4 Assessment of ACE Sponsored Students	Highly Effective
Criteria	
<p>Priority 2 (sub-section 3) of the University of Ghana Strategic Plan states that “Provide research support and research leadership training opportunities for mid-career academics. At least 60% of eligible mid-career academics should have access to competitive UG research and training support and access to external support. “</p>	
Condition	
<p>The Centre followed the University’s laid down requirements in admitting students onto the program. The programs run at the Centre are MPhil, MSc and PhD and currently, a total number of twenty-seven (27) students are enrolled on the programs for the 2021/2022 academic year. This comprises fifteen (15) Masters and twelve (12) PhD students. All the 27 students are actively part-taking in the program with above-average performance. In addition to this, all enrolled students met the conditions provided in the student offer letters and criteria for academic progression.</p>	
Cause	Control Category
This is due to the outbreak of the global pandemic, Covid-19.	N/A
Effects/Risk-based consequences of the Issue for the University	Risk Rating
No risk identified.	Insignificant
Commendation	Control Resolution
We commend the Centre for sticking to its planned activities irrespective of the COVID effect.	N/A

Issue Title	Risk/Issue/Control Effectiveness Rating
2.5 Externally and Internally Generated Funds	Highly Effective
Criteria	
Section 2.8 of the Performance and Financing Contract between the World Bank and Government of Ghana states that “the Centre will retain the entirety of the external revenue it generates”.	
Condition	
<p>The project documents reviewed indicated that a total amount of US\$682,279.41 was provided to the Centre as grants from international academic institutions across the world. This amount was to be used to support research into sciences and to train students enrolled on the program. The project documents reviewed indicated that an amount totaling US\$ 1,646,853.78 was provided to the Centre as COVID-19 support from various project donors. Details have been attached as Appendix A.</p> <p>Additionally, US\$48,838.69 was generated from the rental of the conference hall and vehicles. The total amount generated was receipted and accounted for.</p>	
Cause	Control Category
No control failure was identified.	N/A
Effects/Risk-based consequences of the Issue for the University	Risk Rating
There is no risk consequence for the University.	Insignificant
Commendation	Control Resolution
We commend the Centre for adhering to the project agreement.	N/A

Issue Title	Risk/Issue/Control Effectiveness Rating
2.6 Asset Management	Highly Effective
Criteria	
Policy 1700 (sub-section 7) of the University's Financial Regulations and the Governance Policy States that, "Assets owned by the University or under the custody of the University shall, as far as practicable be effectively marked to identify them as University's property. The University approved marking shall be applied."	
Condition	
Our review of payment records confirmed that the Centre procured assets to enhance the academic and research work. The Centre followed the procurement guidelines in procuring these assets. An inspection of the non-current assets by the audit team at their locations showed that all the assets had been marked and were in good working condition.	
Cause	Control Category
This was due to adherence to the University's policies.	N/A
Effects/Risk-based consequences of the Issue for the University	Risk Rating
There is no risk consequence for the University.	Insignificant
Commendation	Control Resolution
We commend Management for complying with provisions in the financial regulations.	N/A

Issue Title	Risk/Issue/Control Effectiveness Rating
2.7 Governance and Management Arrangement	Highly Effective
Criteria	
Section 2.5 of the Performance and Funding Agreement between the University of Ghana and the World Bank states, "The participating University will appoint a Centre leader, deputy leader and supporting implementation team of appropriately qualified academic, technical and administrative personnel."	
Condition	
In line with the criteria stated above, the Centre has put in place the relevant governance and management framework to oversee the development and progress of the project to attain the strategic goals and operational objectives as outlined in the financing agreement. The minutes were made available to the audit team including that of the last quarter of 2021 which is yet to be adopted by the management committee of the Centre.	
Cause	Control Category
The team attributes this to effective monitoring and supervision on the side of the management committee.	N/A
Effects/Risk-based consequences of the Issue for the University	Risk Rating
No Risk Identified.	Insignificant
Commendation	Control Resolution
We commend the Management Committee for adhering to the provision above.	N/A

Issue Title	Risk/Issue/Control Effectiveness Rating
2.8 Negative Effect of Covid-19 on Project Delivery	Highly Effective
Criteria	
Section (g) of the University of Ghana Covid-19 Protocols states, “Members of the University community are to ensure social distancing, maintaining a distance of at least two meters (6 feet) from others and adhere to infection prevention measures at all times”.	
Condition	
Discussions with the key stakeholders revealed that the Centre followed the University’s laid down requirements for curbing COVID-19. Thus, the Centre adopted a shift system in the labs to aid social distancing, purchased PPE and cleaning agents. The Centre temporarily stopped in-person workshops held. The pandemic caused delays in the procurement of reagents, consumables and other research supplies which in turn caused a lag in research activities. The Centre also experienced delays in graduating students as there was a delay in getting external examiners. Again, twelve (12) international students who were not able to register at the peak of the COVID-19 have now been registered.	
Cause	Control Category
This is attributed to the COVID-19 global pandemic.	N/A
Effects/Risk-based consequences of the Issue for the University	Risk Rating
The objective of the Centre may be achieved but delayed because of the pandemic.	Insignificant
Commendation	Control Resolution
We commend the Centre for the initiatives taken and urge Management of the Centre to continue developing risk management strategies that will mitigate and manage unforeseen threats.	N/A

Issue Title		Risk/Issue/Control Effectiveness Rating	
2.9 Outdated Risk Register		Reasonable	
Criteria			
Clause 2.4.2 (III) of the University of Ghana Financial Regulations and Governance Policy states that "the Director of Internal Audit shall have the responsibility to ensure that Risk management policies are complied with and to ensure that regular review of the processes is maintained by management".			
Condition			
The Centre has developed a comprehensive Risk Register which was used to manage risks in the former WACCBIP project. We noticed however, the Centre is yet to review or update the risk register to include risks that may negatively affect the WACCBIP+NCDS project. Although this was captured in the previous audit report, we noticed that the audit recommendation has not been implemented.			
Cause		Control Category	
This was due to the inability of the Project Managers to review the risk register.		C 1	
Effects/Risk-based consequences of the Issue for the University		Risk Rating	
Emerging risks may not be properly managed by the Centre.		Medium	
Recommendation		Control Resolution	
We urge the Centre to constantly review and update the risk register to ensure that the strategic aims and priorities of the project are achieved.		CR 2	
Management Response	Action Taken	Action Owner	Action Date
The register will be updated accordingly.		Prof. Gordon Awandare (Project Director)	31 st July, 2022

Issue Title		Risk/Issue/Control Effectiveness Rating	
2.10 Payments not Pre-Audited		Ineffective	
Criteria			
The Project Financing Agreement enjoins the WACCBIP+NCDS Project Director to disburse all project funds by the established guidelines formulated by the World Bank and in line with the University's policy regulations on disbursement.			
Condition			
A review of the payment vouchers indicated that the Director of the Project approved all payments summing up to \$1,498,806.32 before funds were disbursed. Additionally, all payments were accompanied by relevant verifiable supporting documents; and all appropriate taxes on goods and services were deducted and paid to the Ghana Revenue Authority. However, payments totaling Gh¢411,235.53 and \$18,873.01 were not pre-audited by the Internal Audit Directorate before payments were made. Appendix B refers.			
Cause		Control Category	
This is due to failure to adhere to internal controls in place.		C 3	
Effects/Risk-based consequences of the Issue for the University		Risk Rating	
Value for money may not be achieved.		High	
Recommendation		Control Resolution	
We recommend that the Management of the project comply with internal controls to ensure value for money.		CR 3	
Management Response	Action Taken	Action Owner	Action Date
I think this is due to oversight as a result of volumes of payment request processed on daily basis. Going forward, we will strictly ensure that all payment requests are pre-audited before payments are made.		Anthony Hofe (Accountant, ORID)	31 st July, 2022

3.0 Audit Opinion: Reasonable

Even though the Project Director and his Team had followed the laid-down financing agreements, we identified some operational lapses as indicated in the audit report. This was arrived at based on the project records examined and tests performed after auditing the operations on West African Centre for Cell Biology of Infections and Non-Communicable Diseases (WACCBIP+NCDS) of the University of Ghana.

Based on the above, there is reasonable assurance that the controls in place to manage WACCBIP + NCDS are effective and will require further improvements where indicated.

Director, Internal Audit: Ms. Sena Dake

Signature: 

Audit Lead: Mrs. Doris Maud Asante

Signature: 

APPENDIX A

Donor Support for Covid-19 at the Centre

DATE	DONORS/SPONSORS		DETAILS	AMOUNT \$
20-Apr-2021	Open Society Institute/ University of Witwatersrand	Africa	To build capacity for vaccine development in Africa by generating and deepening African knowledge about the genome specificity of COVID-19 in Africa and the high number of asymptomatic cases in Africa, and facilitating cross-border research into host-pathogen interactions influencing clinical outcomes in Africa	410,000.00
7-May-2021	Rockefeller Foundation	North America	To implement the SARS-CoV-2 seroprevalence Project in Burkina Faso, Ghana and Nigeria	600,000.00
7-Jul-2021	Open Society Institute/ University of Witwatersrand	Africa	To build capacity for vaccine development in Africa by generating and deepening African knowledge about the genome specificity of COVID-19 in Africa and the high number of asymptomatic cases in Africa, and facilitating cross-border research into host-pathogen interactions influencing clinical outcomes in Africa	90,000.00
8-Jul-2021	University of Cambridge	Europe	To implement the COVID-19 Cambridge-Africa Alborada Research Programme-Dr Quashie and Dr Bediako	10,355.54
23-Sep-2021	KEMRI-Wellcome Trust Research Programme (KWTRP)	Africa	Implementation "Examining key ethical issues in the planning, review and implementation of COVID-19 research in Africa, and the preparedness and responsiveness of research review authorities" Project	23,762.00
1-Dec-2021	Foreign, Commonwealth and Development Office - FCDO	Europe	Implementation of the 'Comprehensive national surveillance for COVID-19 and building laboratory capacity for sustainable disease control in Ghana'	123,110.24
2-Dec-2021	Bill and Melinda Gates Foundation	North America	Implementation of the 'Using antibody technology to decipher the immunological impact of SARS-CoV-2 variants on pandemic control' project	190,000.00
6-Dec-2021	Rockefeller Foundation	North America	To implement the SARS-CoV-2 seroprevalence Project in Burkina Faso, Ghana and Nigeria	199,626.00
TOTAL				1,646,853.78

APPENDIX B

Details of documents that were not pre-audited before payment were made.

DATE	RY	DETAILS	PAYEE	AMOUNT GHC	AMOUNT \$
21-Oct-2021	RY390711	Refund Of Non-Citizenship Card	Djomkam Alexander Lindey	572.00	
15-July-2021	RY377602	Imprest For Field Activities	Shiel Santa	4,945.00	
23-Jun-2021		Staff Cost	Rev.Dr. W.S.K. Gbewonyo	3,215.26	
4-Jun-2021		Staff Cost	Rev.Dr. W.S.K. Gbewonyo	2,842.26	
30-Jun-2021	RY379507	Supply Of Biosafety Cabinet	Yebed suppliers Ltd	84,848.40	
30-Jun-2021	RY379496	Supply Of Office Hardware	Ziptech Ghana Ltd	3,615.30	
29-Jun-2021	RY379418	Supply of 3d Printer	Daakyetech	3,110.60	
29- Jun - 2021	RY379416	Supply Lab Reagents	Lab-Aid Ltd	3,375.84	
30- Jun - 2021	RY379509	Payment for Insurance Cover	Nationwide Medical Insurance Co. Ltd	15,448.50	
30- Jun - 2021	RY379558	Payment for Rent for Francis Dzabah	Alhaji Ibrahim Syibu	2,000.00	
8-July-2021	RY380421	Funds for Sample Collection	Dr Kwabena Sarpong	3,240.00	
8-July-2021	RY380444	Payment for Repairing of Pumps	Bernard Owusu	885.50	
8-July-2021	RY380461	Refund of Shipping Cost	George Yankson	397.09	

8-July-2021	RY380464	Refund of Non-Citizenship Card	Charles Ochieng'olwal	354.00	
8-July-2021	RY380449	Payment For Servicing Air Condition	Cool System Engineering	3,529.81	
3-July-2021	RY383160	Supply Of Glass Window Sealage	Richard Dogbo	2,840.00	
5-July-2021		Supply Of Adobe Software License for The Centre	Messrs Prime Biolabs	-	10,421.13
13-Sep-2021	RY386897	Payment For Servicing Cold Room	Karfcold Engineering	6,136.00	
30-Aug-2021		Payment for Carramore for Supply of La Reagents	Carramore International Ltd	221,567.82	
2-Jun-21	RY376662	Payment for Lab Consumables	MES Equipment Limited	22,369.31	
9-Jun-21	RY377241	Payment for Clearing Charges	Rainbow Logistics Ventures	5,484.76	
1-Apr-21	RY370885	Part time teaching allowance	Dr James Dzisah	780.03	
28-Apr-21	RY373409	Payment for Air Ticket	Satguru Travel & Tours Ser. Ltd	5,773.00	
14-May-21	RY374723	Refund of Visa Fee	Isaiah Debrah	-	160.00
14-May-21	RY374751	Reimbursement of Imprest	Peter Nuro-Ameyaw	5,923.33	
14-May-21	RY374726	Refund for JOTFORM Subscription	Vincent Appiah	1,115.30	
16-Sep-21		Purchase of Mobile Precision 5750 Laptop	Prime Biolabs	-	8,291.88
12-Oct-21	RY389721	Payment for Courier Services	HAZMAT Global Support Services	6,866.42	
TOTAL				411,235.53	18,873.01