



UNIVERSITY OF GHANA

INTERNAL AUDIT DIRECTORATE

Final Report

AUDIT OF THE WORLD BANK AFRICA CENTRE OF EXCELLENCE (ACE) - IMPACT PROJECT AT THE WEST AFRICA CENTRE FOR CELL BIOLOGY OF INFECTIOUS PATHOGENS (WACCBIP) UNDER THE AUSPICES OF THE OFFICE OF RESEARCH AND INNOVATION DEVELOPMENT (ORID), UNIVERSITY OF GHANA

Report No. UG/AUD/04/25

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1.0. EXECUTIVE SUMMARY

1.1. Introduction

The Internal Audit Directorate (IAD) of the University of Ghana conducted the audit of the World Bank Africa Centre of Excellence (ACE) - Impact Project at the West Africa Centre for Cell Biology of Infectious Pathogens (WACCBIP) for the period January 2024 to June 2024. This audit was initiated following a formal request from the Director of WACCBIP to assess compliance, financial management, and project governance. Fieldwork commenced on November 11, 2024, and concluded on December 20, 2024, focusing on key operational and financial processes to ensure alignment with World Bank guidelines and the project's objectives.

1.2. Audit Objective

The objectives of the audit were to:

- Verify the accuracy and completeness of financial reports, including procurement, disbursement, and expenditure.
- Ensure that the project's financial transactions were in accordance with World Bank guidelines and the University of Ghana's financial policies.
- Assess the usage and maintenance of equipment and facilities acquired with project funds.
- Assess how well the project tracks key performance and progress.

1.3. Audit Scope

The audit focused on the following thrust areas:

- Governance
- Risk Management
- Fund inflows and Disbursements
- Reporting Requirements

- Project Workplan
- Budget
- Asset Management

1.4. Audit Approach & Methodology

We used the risk-based approach to conduct the audit and to ascertain whether the policies of the University and the grant were adhered to.

This audit was conducted in accordance with the generally accepted International Standards for Professional Practice of Internal Auditing issued by the Institute of Internal Auditors.

The Criteria for the audit were based on the University's Basic Laws, UG Financial Regulations and Governance Policy, 2020, the Public Financial Management Act 2016 (Act 921), and other national laws.

Inquiry, verification of supporting documents, and assessment of identified processes and procedures were carried out. Discussions were made with the Grant Manager, the Finance Manager, the Communication Officer and the Procurement Officer to understand the processes involved in the management of the project.

1.5. Acknowledgment

We are grateful to the following Officers for their assistance and cooperation during this exercise:

Prof. Lydia Mosi	-	Deputy Director, Administration
Mr. Emefa Adzadu	-	Senior Finance Manager
Ms. Marian Nanor	-	Assistant Finance Manager

1.6. Summary Rating

1.8.1 Summary of Risk Assurance / Control Effectiveness

Level	Audit Opinion	Number of Issues
Effective	Addition/improvement of internal control measures is not necessary now as controls are strong.	4
Reasonable	Internal control measures exist now, but they need to be reviewed and strengthened.	2
Ineffective	Internal control measures are weak and need urgent attention for improvement	0

Overall Audit Opinion: Reasonable

1.8.2 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.	4
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.	2

High	Management should take immediate action to reduce residual risk exposure to an acceptable level	0
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Overall Risk Rating: Medium

1.8.3. Control Failure Risk Rating

Control Code	Type of Control Category (C)	Control Failure Resolution Rating (CR)	Number of Issues
3	Category #1: Inadequate Management Oversight and Accountability.	Personal and Non-Delegation of Responsibility for implementing strategies approved.	2

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

Overall Control Resolution: Personal and Non-Delegation of Responsibility for implementing strategies approved.

1.9 Outline of Key Issues

Issue Ranking	Main Findings	Action Owner	Resolution Date
Effective	<p>Governance</p> <p>Minutes made available to the Audit team showed that the WACCBIP Management Committee met on May 2, 2024, and June 25, 2024, at the Board Room. The minutes confirmed that the committees discussed issues related to the project, such as the International Experimental Biology and Medicine Conference, verification results for the project and the extension of the end date among others.</p>	N/A	
Effective	<p>Updated Risk Register</p> <p>A review of the WACCBIP Risk Register showed that the register comprehensiveness has been enhanced as the risks identified were not only financial as noted during the last audit. Risks related to non-financial activities such as ICT management, Talent Retention, Administration, and Data management have been documented.</p>	N/A	
Effective	<p>Update of Asset Register</p> <p>A review of assets procured for establishing smart classrooms at the Korle-Bu campus,</p>	N/A	

Issue Ranking	Main Findings	Action Owner	Resolution Date
	valued at \$70,796.98, revealed that the equipment, including interactive screens, TVs, and lecture capture systems, was duly installed and labelled.		
Effective	<p>WACCBIP Website</p> <p>A review of the Center’s website confirmed that it is well-structured and a comprehensive platform for showcasing research, activities, and events. The site effectively highlights key accomplishments, including scientific research outputs and major events such as the annual research conference.</p>	N/A	
Reasonable	<p>Inflows and Disbursement</p> <p>A review of the project’s financial records revealed that the project ended the period with a negative balance of \$251,403.94, despite receiving \$329,747.93 in funding and incurring \$265,915.28 in expenses. Notable issues included \$1,640.69 in unretired accountable imprest, inconsistent currency conversion rates between WACCBIP and ORID, and high, unexplained bank charges totalling \$1,140.03. Additionally, bulked transfer charges on the bank statements</p>	<p>Mr. Anthony H. Hofe (Senior Accountant, ORID)</p> <p>&</p> <p>Ms. Emefa Adzadu (Finance Manager, WACCBIP)</p>	March 31, 2025

Issue Ranking	Main Findings	Action Owner	Resolution Date
	<p>complicated reconciliation and led to discrepancies between ORID and WACCBIP. Transfer charges in the WACCBIP accounts lacked proper references for traceability.</p>		
Reasonable	<p>Poor Filing</p> <p>An examination of the Payment Vouchers (PVs) provided to the Audit Team revealed that although PVs were maintained, they were not organized in chronological order.</p> <p>Furthermore, we observed that some Journal Vouchers (JVs), Receipts and Certificates of Honour submitted by WACCBIP to ORID for retiring imprests were not appropriately attached to their corresponding PVs.</p>	<p>Mr. Anthony H. Hofe (Senior Accountant, ORID)</p> <p>&</p> <p>Ms. Emefa Adzadu (Senior Finance Manager, WACCBIP)</p>	March 31, 2025

1.7. Key Audit Matter

The Key Audit Matter is an issue arising from our observations that in our professional judgment is most significant in our audit of the ACE - Impact Project, and therefore calls for some attention.

This matter was addressed in the context of our audit as a whole and in forming our opinion thereon and we do not provide a separate opinion on this matter.

We, therefore, consider the issues enumerated under Inflows and Disbursements, and Poor Filing as issues that need immediate attention as the deadline for the project approaches.

2.0. Detailed Findings and Recommendations

Issue Title	Risk/Issue/Control Effectiveness Rating
2.1 Governance	Effective
Criteria	
<p>Amendments to the Statutes of the University of Ghana, Schedule J, Section 11.1 states that “There shall be a Management Committee for every School, Institute and Centre of the College.” Section 11.5 states that “A Management Committee shall meet at least twice in each semester.”</p>	
Condition	
<p>Minutes made available to the Audit team showed that the WACCBIP Management Committee met on May 2, 2024, and June 25, 2024, at the Board Room. The minutes confirmed that, the Committees discussed issues related to the project, such as the International Experimental Biology and Medicine Conference, verification results for the project, and the extension of the end date.</p> <p>Although the Chairman of the Committee had signed both minutes, the Audit team noted that the Secretary did not sign the minutes of the meeting held on May 2, 2024.</p> <p>During the May 2, 2024, and June 25, 2024 meetings, 7 and 4 members were absent respectively. Though the absentees on June 25, 2024, was an improvement on May 2, 2025, the views of these members were missed.</p>	
Cause	Control Category
Due to adequate management oversight of the Centre’s activities	N/A
Effects/Consequences of the Issue for the University	Risk Rating
No risk consequences to the University were identified.	N/A

Commendation	Control Resolution
We commend the Centre's Management Committee for compliance with the above criteria. However, we suggest that the Chairman should encourage all members to be present during meetings and ensure that the Secretary of the Committee signs all minutes.	N/A

Issue Title	Risk/Issue/Control Effectiveness Rating
2.2 Updated Risk Register	Effective
Criteria	
According to the Public Financial Management Act 2016 Section 7 (2), "A Principal Spending Officer shall, in the exercise of duties under this Act, establish an effective system of risk management, internal control, and internal audit in respect of the resources and transactions of a covered entity."	
Condition	
A review of the WACCBIP Risk Register showed that, the Register comprehensiveness has been enhanced as the risks identified were not only financial as noted during the last audit. Risks related to non-financial activities such as ICT Management, Talent Retention, Administration, and Data Management have been documented. Risk mitigation measures were appropriately captured in the register with reasonable timelines.	
Cause	Control Category
Adequate commitment of Centre Management to the mitigation of risks associated with operational activities.	N/A
Effects/Consequences of the Issue for the University	Risk Rating
Enhanced monitoring and mitigation of risk associated with the Center's activities.	Low
Commendation	Control Resolution
We commend the Management and Officers of the Center for improving the Risk Register. We however recommend the following:	N/A

- | | |
|--|--|
| <ul style="list-style-type: none">▪ Management continues to monitor risks and update the register accordingly.▪ Management should ensure that all risk mitigation measures are specific and measurable.▪ Management should formally write to the Risk Directorate to validate the Risk Register. | |
|--|--|

Issue Title	Risk/Issue/Control Effectiveness Rating
2.3 Update of Asset Register	Effective
Criteria	
<p>The University of Ghana Financial Regulations and Governance Policy No.1701 (5) and (7) stipulate that "The Director of Finance is responsible for maintaining the University's register of capital assets. Provosts, Dean, and Directors shall provide the Director of Finance with any information he or she may need to maintain the register." and "Assets owned by the University shall, so far as is practical, be effectively marked to identify them as University property."</p>	
Condition	
<p>During the period under review, a set of assets valued at \$70,796.98 was procured to establish smart classrooms on the Korle-Bu campus. The equipment procured includes two (2) 85-inch interactive screens, five (5) 65-inch 4k smart UHD TVs, a lecture capturing system, lapel and handheld microphones, a digital podium, a channel audio mixer, speakers and 20 desktop computers (<i>Appendix 4</i>).</p> <p>Physical verification at Korle Bu Campus and the Assistive Technology Laboratory on the main campus showed that all the equipment for two (2) smart classrooms as well as the desktop computers have been duly installed and labelled.</p>	
Cause	Control Category
Adequate management oversight.	N/A
Effects/Consequences of the Issue for the University	Risk Rating
No risk consequences to the University were identified.	Low
Recommendation	Control Resolution

We commend the Management and Officers of the Center for updating the Asset Register. We however recommend the following:

- Management should ensure that all assets are re-labelled with the University's barcode tags.
- Management should periodically visit Korle Bu to ensure proper handling and maintenance of the smart classroom assets.

N/A

Issue Title	Risk/Issue/Control Effectiveness Rating
2.3 WACCBIP Website	Effective
Criteria	
<p>Section 3 of the Right to Information Act 2019 states, <i>“A public institution shall, within twelve months from the date of the coming into force of this Act, and every twelve months after that date, compile and publish an up-to-date information in the form of a manual.”</i></p>	
Condition	
<p>A review of the Center’s website confirmed that it is well-structured and serves as a comprehensive platform for showcasing research, activities, and events. The site effectively highlights key accomplishments, including scientific research outputs and major events such as the annual research conference. The website provides detailed insights into the Center’s cutting-edge research, with sections dedicated to ongoing projects, research publications, and collaborations with international institutions.</p> <p>The events section effectively promotes workshops, conferences, and academic symposiums, reinforcing the Center’s position as a leader in infectious disease research and capacity-building in Africa.</p> <p>By maintaining a well-organized and informative website, the Center enhances its visibility, strengthens stakeholder engagement, and fosters a broader impact within the global scientific community.</p>	
Cause	Control Category
Adequate Management oversight.	N/A
Effects/Consequences of the Issue for the University	Risk Rating
Stakeholders will readily have access to up-to-date information on the website.	Low

Recommendation	Control Resolution
While we commend the Communications team, we recommend that the Team ensure regular update of the content of the website as well as ensure that all pages and dashboards work effectively.	N/A

Issue Title	Risk/Issue/Control Effectiveness Rating
2.4 Inflows and Disbursements	Reasonable
Criteria	
<p>Section 3.2 of the Performance and Funding Contract states that “The amount of funding released to the Participating University for the implementation of the project will be contingent to the satisfactory agreement of the agreed Disbursement-Linked Indicators (DLIs), listed in Annex 4. There are seven DLIs which each consist of Disbursement-Linked Results which have unit disbursement prices”</p> <p>Section 14 (3b) of the University of Ghana Act, 2010 (Act 806) states that “The Director of Internal Audit shall vet all proposed expenditures to ensure compliance with laid-down internal control systems and other statutory requirements.”</p> <p>The University of Ghana Financial Regulation and Governance Policy, 2020, Policy No. 1301 (10) and 1303 (6) state that “the Director of Finance is responsible for ensuring that the University Bank Accounts are regularly reconciled (at least a month), and there are adequate procedures to ensure security over cheques and any other means of transferring funds.” and “The custodian of the fund is responsible for (a) the fund’s safeguarding and security, and (b) performance of reconciliations as frequently as possible (the frequency should not exceed one month) which must be submitted to the Deputy Director of Finance (FATM) for review and approval.”</p>	
Condition	
<p>A review of the financial records for the period showed that the project started the audit period with a negative balance of \$320,966.03. Though the Center received \$329,747.93 from the donor, expenditure for the period amounted to \$265,915.28. Funds amounting to \$5,729.43 were returned to chest. With all figures considered, the project ended the period with an adjusted closing balance of -\$251,403.94. The Audit team also noted the following:</p>	

- Our assessment showed that a cumulative amount of **\$1,640.69** as accountable imprest was not retired during the period (*Refer to Appendix 2*).
- The WACCBIP Finance Team used rates from the “Oanda” website while the ORID Team used rates from the University’s ITS for converting euros to dollars. This resulted in varying amounts recorded for the same transactions in the Project Accounts and Payment Vouchers (PVs) (*Refer to Appendix 3*).
- We noted that the Center’s Bank, Standard Chartered Bank, charged \$838.87 for USD transfers, **\$293.99** for USD cheque withdrawals, \$7.17 inflows charge and monthly service charges without providing detailed computations (Schedule of Payments), and we believe this is on a higher side.
- Transfer charges were bulked together by the Bank rather than charged per transaction, complicating reconciliation as payments for different projects are made through that bank account.
- As a result of the bulking of the transfer fees, the officers at ORID and WACCBIP were forced to share these bulk charges on a pro-rata basis. However, the pro-rating resulted in officers at ORID and WACCBIP charging different fees for the same transactions (*Refer to Appendix 3*).
- Though the Financial Report is prepared on Cash Basis, transaction dates recorded in the project financial report corresponded to the payment requisition dates rather than the actual payment dates.
- The transfer charges recorded in the project account at WACCBIP were not properly referenced to the corresponding transactions, making traceability difficult.
- All payments were approved by the Centre’s Director, duly processed through ORID and aligned with the Disbursement-Linked Indicators (DLIs) specified in the Project Agreement.

Cause

Control Category

<ul style="list-style-type: none"> ▪ Inadequate communication between WACCBIP and ORID Finance teams regarding exchange rate standards and pro-rating of transfer charges. ▪ Refusal of the bank to provide a schedule of payment. 	C 1
Effects/Consequences of the Issue for the University	Risk Rating
<ul style="list-style-type: none"> ▪ Increased risk of financial inaccuracies and misstatements in the project accounts. ▪ Increased risk of the bank charging high and unexplained bank fees. 	Medium
Recommendation	Control Resolution
<p>We recommend the following:</p> <ul style="list-style-type: none"> ▪ The Finance teams of WACCBIP and ORID should communicate to ensure that they use rates from the same source for all conversions to ensure consistency in financial records. ▪ The WACCBIP Finance Manager should engage Standard Chartered Bank to request detailed breakdowns of all charges and possibly negotiate reasonable and defined charges for transactions. Again, the bank should ensure that, transfer charges are deducted per transaction and properly referenced to the transaction. If the bank refuses to comply, the Director of the Center should seriously consider changing the bank. ▪ The WACCBIP and ORID Finance teams should collaborate to ensure that pro-rating transfer charges do not result in different fees for the same transactions. 	CR 3

<ul style="list-style-type: none"> ▪ The WACCBIP Finance team should ensure that, the actual payment dates for transactions are started in the project accounts and not the requisition dates. The bank statement or PVs should be used for this. As such, at regular intervals, the WACCBIP Finance should go for the PVs from ORID and use that to update their records accordingly. ▪ The WACCBIP Finance team should prepare project-specific bank reconciliations. 			
Management Response	Management Action Plan	Action Owner	Action Date
The recommendations are well noted. Regarding engaging the bank on the issue of transfer charges, we have done that several times but have not received a response from the bank. The email proofs are attached.		<p>Mr. Anthony H. Hofe (Senior Accountant, ORID)</p> <p style="text-align: center;">&</p> <p>Ms. Emefa Adzadu (Senior Finance Manager, WACCBIP)</p>	March 31, 2025

Issue Title	Risk/Issue/Control Effectiveness Rating
2.5 Poor Filing	Reasonable
Criteria	
<p>Section 5.2.1 of the Record Management and Archives Policies states that ‘Senior Academic and Administrative Heads who have managerial responsibility for organizational areas within the University are to ensure that employees in their departments create and keep records as an integral part of their work and in accordance with this policy and associated procedure’.</p> <p>The Public Records and Archives Administration Act 1997 (Act 535), Section 9 (1) states that “The head of a public institution where public records are created and kept, shall establish good records keeping practices within the registry for the management of public records in accordance with standards directed by the Department”.</p>	
Condition	
<p>An examination of the Payment Vouchers (PVs) provided to the Audit Team revealed that although PVs were maintained, they were not organised in chronological order.</p> <p>Furthermore, we observed that, some Journal Vouchers (JVs), Receipts and Certificates of Honour submitted by WACCBIP for retiring imprests were not appropriately attached to their corresponding PVs. As the ACE Project is scheduled to close on June 30, 2025, it is imperative that all PVs which will be needed as evidence of eligible expenditure having been incurred and paid should be maintained appropriately.</p>	
Cause	Control Category
Inadequate management oversight.	C 1


Effects/Consequences of the Issue for the University			Risk Rating
This could make retrieving specific documents difficult and impede the easy reconciliation of achieved DLIs and their payments.			Medium
Recommendation			Control Resolution
<p>We recommend that, the Accounts Officers of the ACE-Impact Project at WACCBIP liaise with officers at ORID to ensure that all PVs are arranged chronologically, with all receipts and certificates of honour attached to their corresponding PVs.</p> <p>Again, we recommend that, periodically, Accounts Officers at WACCBIP liaise with officers at ORID to scan final payment documents so that they have copies of all PVs.</p>			CR 3
Management Response	Action Taken	Action Owner	Action Date
Recommendation Well Noted.		<p>Mr. Anthony H. Hofe (Senior Accountant, ORID)</p> <p>&</p> <p>Ms. Emefa Adzadu (Senior Finance Manager, WACCBIP)</p>	March 31, 2025

3.0. Audit Opinion: Reasonable

Documents available show that some controls are in place and the grant provisions are being complied with. We however suggest that these controls need to be strengthened, and additional controls established to address the internal control lapses elaborated.

We therefore provide reasonable assurance to Senior Management regarding the operations of the ACE-Impact Project at WACCBIP

Team Lead: Prosper K. Botchway



Director, Internal Audit: Joanna-Grace Erskine-Atadja



APPENDICES

Appendix 1: Management Committee Members

NAME	DESIGNATION
<i>Prof. Gordon Awandare</i>	<i>Director, WACCBIP (Chairman)</i>
<i>Prof. Lydia Mosi</i>	<i>Deputy Director (Administration)</i>
<i>Dr. Peter Quashie</i>	<i>Deputy Director (Research)</i>
<i>Prof. Neils Ben Quashie</i>	<i>Representative, CHS</i>
<i>Prof. David Dodoo-Arhin</i>	<i>Vice Chancellor's Appointee</i>
<i>Prof. Anderson Mon</i>	<i>Representative, CBAS</i>
<i>Prof. Theresa Manful Gwira</i>	<i>Head of Research Training</i>
<i>Rev. Dr. W.S.K. Gbewonyo</i>	<i>Mentorship Coordinator</i>
<i>Dr. Yaw Bediako</i>	<i>Head of Advancement</i>
<i>Dr. Lucas Amenga-Etego</i>	<i>Representative of Research Fellows</i>
<i>Dr. Anastasia R. Aikins</i>	<i>Coordinator, Graduate Admissions and Examinations</i>
<i>Dr. Yaw Aniwneh</i>	<i>Head of Technology</i>
<i>Ms. Henrietta Ashiabor</i>	<i>Assistant Registrar/Secretary</i>
<i>Prof. Dorothy Yeboah-Manu</i>	<i>Director, NMIMR</i>
<i>Prof. Osbourne Quaye</i>	<i>Head, Dept of Biochemistry, Cell & Molecular Biology</i>
<i>Prof. Kwadwo Koram</i>	<i>Member, NMIMR</i>
<i>Mr. Francis K. Boachie</i>	<i>Head, ITD</i>
<i>Mr. Franklin Y. Nuokpem</i>	<i>Postgraduate Students Rep.</i>

Appendix 2: Unretired Accountable Imprest

<i>DATE</i>	<i>DESCRIPTION</i>	<i>AMT</i>	
		<i>GHS</i>	<i>USD</i>
<i>18-Jan-2024</i>	<i>Imprest for sample collection-Richard Kwamena Abbiw</i>	<i>4,998.00</i>	<i>419.73</i>
<i>21-Mar-2024</i>	<i>Imprest for transportation and printing final thesis-Bless Hodasi</i>	<i>1,800.00</i>	<i>142.80</i>
<i>18-Apr-2024</i>	<i>Imprest for specimen collection- Abdul-Latif Adam</i>	<i>4,650.00</i>	<i>358.06</i>
<i>22-Apr-2024</i>	<i>Imprest for personnel payment and lab items- Helene Eya Kamassa</i>	<i>9,400.00</i>	<i>720.10</i>
		<i>20,848.00</i>	<i>1,640.69</i>

Appendix 3: Conversion Rates & Transfer Charges

RECORDS AT WACCBIP				RECORDS AT ORID							
DATE OF REQUEST	DETAILS OF TXN	AMT PAID		TRANSFER CHARGE RECORD	TOTAL	DATE OF PAYT	DETAILS	AMT PAID	TRANSFER CHARGE	TOTAL	DIFFERENCE
		EUR	USD								
22-Apr-24	Article processing charge for the publication of a paper submitted by Tosin Senbadejo, a WACCBIP PhD student- Pensoft Publishers	419.37	446.87	6.32	453.19	2-May-24	Article processing charge for the publication of a paper submitted by Tosin Senbadejo, a WACCBIP PhD student- Pensoft Publishers	451.06	25	476.06	22.87
17-Jan-24	Conference registration fees for participating in EMBL Protein Quality Control Workshop for Franklin Yengdem Nuokpem in Heidelberg Germany-EMBL	715	775.20	20.66	795.86	23-Feb-24	Conference registration fees for participating in EMBL Protein Quality Control Workshop for Franklin Yengdem Nuokpem in Heidelberg Germany-EMBL	775.2	25	800.2	4.34
28-Nov-23	fees during the African Organisation for Research and Training in Cancer Conference 2023 (AORTIC) in Dakar Senegal from 1 to 7 November 2023- Alexandra Lindsey Djomkam Zune		400.42	0	400.42	12-Jan-24	dinner fees during the African Organisation for Research and Training in Cancer Conference 2023 (AORTIC) in Dakar Senegal from 1 to 7 November 2023- Alexandra Lindsey Djomkam Zune	343.63	0	343.63	(56.79)
4-Jan-24	Payment for cytopathological examinations work done for Helene Kamassa, a WACCBIP PhD student- Prof. Koffi Amegbor		3,248.15	0	3,248.15	16-Jan-24	Payment for cytopathological examinations work done for Helene Kamassa, a WACCBIP PhD student- Prof. Koffi Amegbor	3252.64	24.39	3277.03	28.88
11-Jan-24	Cost of article processing charges for a published manuscript for Shiela Santa-Nature Group	1300	1,493.20	39.71	1,462.91	29-Jan-24	Cost of article processing charges for a published manuscript for Shiela Santa-Nature Group	1418.16	39.63	1457.79	(5.12)
29-Apr-24	Refund of cost of accommodation for Edwin Magomere for travel to Germany to attend the 25th International AIDS Conference (including transaction charges on card)- Prof Gordon A. Avandare		744.46		744.46	10-May-24	Refund of cost of accommodation for Edwin Magomere for travel to Germany to attend the 25th International AIDS Conference (including transaction charges on card)- Prof Gordon A. Avandare	744.46	0	744.46	0.00
29-Apr-24	Refund of cost of accommodation for Prof Gordon Awandare and Dr Peter Quashie for travel to Mauritius for ACE International Partnerships workshop from May 6-12, 2024 (including transaction charges on card) - Prof Gordon A. Avandare		2,466.86	0	2,466.86	10-May-24	Refund of cost of accommodation for Prof Gordon Awandare and Dr Peter Quashie for travel to Mauritius for ACE International Partnerships workshop from May 6-12, 2024 (including transaction charges on card) - Prof Gordon A. Avandare	2,466.86	0	2,466.86	0.00
18-Apr-24	Payment to attend the MIM 8th Pan African Malaria Conference 2024 from April 20 - April 28, 2024 & Imprest for conference registration fee for MIM 8th Pan African Conference in Rwanda-Sirimu Constant & Cisse Mamoudou		1,250.56	11.92	1,262.48	24-Apr-24	Kigali, Rwanda to attend the MIM 8th Pan African Malaria Conference 2024 from April 20 - April 28, 2024 & Imprest for conference registration fee for MIM 8th Pan African Malaria Conference in Rwanda-Sirimu Constant & Cisse Mamoudou	1250.56	25.71	1276.27	13.79
26-Mar-24	Payment of accommodation for WACCBIP participants to attend ACE Regional workshop in Abidjan, Cote D'Ivoire from Oct 30 - Nov 4, 2023- HCP Hotel Movenpick Abidjan		2,236.35	16.77	2,253.12	12-Apr-24	Payment of accommodation for WACCBIP participants to attend ACE Regional workshop in Abidjan, Cote D'Ivoire from Oct 30 - Nov 4, 2023- HCP Hotel Movenpick Abidjan	2236.35	17.43	2253.78	0.66
6-Feb-24	Article processing fee for a paper submitted by Sena Matrevi- Frontiers Media SA	2,125.00		15.94	2,140.94	16-Feb-24	Article processing fee for a paper submitted by Sena Matrevi- Frontiers Media SA	2125	23.87	2148.87	7.93
24-Jan-24	Cost of article processing charges for a publication of a manuscript for Prof. Lydia Mosi- Springer Nature Group	1350	1,467.36	5.19	1,472.55	2-Feb-24	Cost of article processing charges for a publication of a manuscript for Prof. Lydia Mosi- Springer Nature Group	1470.75	25	1495.75	23.20
		16,584.43	116.51	16,700.94				16,534.67	206.03	16,740.70	

Appendix 4: Pictures from Smart Classroom

