



**WEST AFRICAN GENETIC MEDICINE
CENTRE PROJECT FINANCIAL
STATEMENTS FOR THE PERIOD ENDED
30 JUNE 2020**

[IDA GRANT AGREEMENT NUMBER P164546]

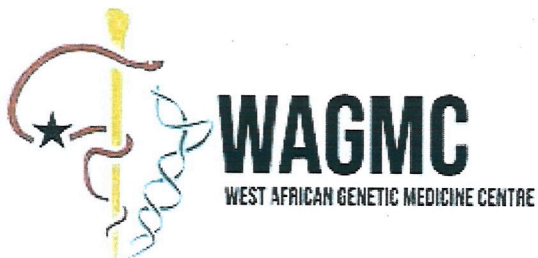


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GENERAL INFORMATION

PROJECT BACKGROUND

The Government of Ghana (through the University of Ghana) and the International Development Association (IDA) signed for the implementation of the Project "Developing the Africa Center of Excellence for Genetic Medicine".

Objective: The Project Development Objective (PDO) is to support the Republic of Ghana to promote regional specialization among African Participating Universities in areas that address regional challenges and strengthen the capacities of these Universities to deliver quality training and applied research.

Source of funding: The International Development Association (IDA) will provide an amount of SDR 4.6 million (equivalent of US\$6.4 million) as a Grant facility to support the Project implementation.

Project Components

Component 1: *Establishing structures and facilities for good governance and administration*

Component 2: *Improving the infrastructure and environment for teaching, learning and research*

Component 3: *Enhancing postgraduate training to achieve excellence with increasing quantity of students and a focus on gender and regionalization*

Component 4: *Promoting innovative and translational research with increasing research publications*

Component 5: *Affirming relevance of education and research through externally generated revenue, internships and entrepreneurship*

Component 6: *Promoting timeliness and quality of fiduciary management*

Approval date: 18/02/2019

Start date: 01/08/2019

Completion date: 31/07/2023

Project Reference: P164546

Implementation Agencies:

*University of Ghana, College of Health Sciences
West African Genetic Medicine Centre (WAGMC)*

PROJECT IMPLEMENTATION STAFF

Prof. Solomon Ofori-Acquah, Centre Leader
Prof. Lorna Renner, Deputy Centre Leader
Melissa Nuno, Centre Administrator
Esther Brobbery, Environmental & Social Safeguard Officer
Zoey Fiaxe, Project Officer
Jane Hutchison, Communications & Marketing Officer
Samuel Nkrumah- Centre Finance Officer
Isaiah Agbovie, Procurement & Property Management Officer
Nathan Edward Siebu, Project Officer ICT
David Agyei-Sakyi, Administrative Assistant
Joseph Honny, Project Accounts Officer

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AUDIT SERVICE

In case of reply the number and date of the letter should be quoted



Good Governance
and Accountability

My Ref. No: DAG/CAD/UG/WAGMC/PA/21/1

Your Ref. No:

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ACCRA

27 JANUARY 21

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INDEPENDENT AUDITOR'S REPORT

TO THE CENTRE LEADER, WAGMC

REPORT ON THE PROJECT FINANCIAL STATEMENTS

We have audited the financial statements of the First Africa Higher Education Centers of Excellence for Development Impact Project, being implemented by West African Genetic Medicine Centre (WAGMC), under the International Development Agency (IDA) Project Grant referenced P164546. The Project financial statements comprise of the statement of financial position as at 30 June, 2020, and the statement of sources and uses of funds for the period ended 30 June, 2020 which, have been prepared under the historical cost convention and on the basis of the accounting policies set out in Note 1.

Management's Responsibility for the Project Accounts

Management is responsible for the preparation of the Project accounts in accordance with the Grant General Conditions as stipulated in the Grant referenced P164546. Also, Management is responsible for such internal control as management deems necessary to enable the preparation of the Project accounts that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

In addition, the Management is responsible for transactions covered by the Project Financial Statements complying with the appropriations granted, statutes, other regulations, agreements and usual practice. This responsibility includes designing, maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; maintaining proper accounting records, which disclose with reasonable accuracy at any time of the financial position of the Project; designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the Project Financial Statements and ensuring that they are free from material misstatements, whether due to fraud or error; safeguarding the assets of the programme; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

Our responsibility is to express an independent opinion on the Project Financial Statements based on our audit. We conducted our audit in accordance with the International Standards for Supreme Auditing Institutions and additional requirements under the Grant Agreement. These requires that we comply with ethical requirements and plan and perform the audit to be satisfied that the Project Financial Statements are free from material misstatement.

An audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the Project Financial Statements. The audit procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatements of the Project Financial Statements, whether due to fraud or error. In making those risk assessments the auditor considers internal control relevant to the organization's preparation of project accounts in accordance with the accounting provisions of the General

Conditions for research projects. The aim is to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Management, as well as the overall presentation of the Project accounts.

The audit also involves assessing whether business processes and internal controls have been established, supporting that the transactions covered by the Project accounts comply with the appropriations granted, statutes, other regulations, agreements and usual practice.

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

Opinion

In our opinion, the Project Financial Statements for the period ended 30 June, 2020 have been prepared, in all material respects, in accordance with the Grant Agreement and general conditions for research projects. It is also our opinion that business processes and internal controls have been established, supporting that the transactions covered by the Project Financial Statements comply with the accounting policies set out in Note 1 of the Project Financial Statements.

Emphasis of matter regarding basis of accounting and restriction of distribution and use

Without modifying our opinion, we point out that the specific purpose of the Project Financial Statements is to comply with the accounting provisions of the Grant Agreement and the general conditions for research projects. Consequently, the Project accounts may be unsuitable for other purposes.

This independent auditor's report has been prepared for WAGMC, the University and the World Bank only and should not be distributed to or used by any other parties than the institution(s) mentioned.



JOHN G.K. ADDISON
ASSISTANT AUDITOR GENERAL, CAD
FOR: Ag. AUDITOR-GENERAL

UNIVERSITY OF GHANA
WEST AFRICAN GENETIC MEDICINE CENTRE
IDA GRANT AGREEMENT NUMBER: P164546


STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE, 2020

		30 JUNE, 2020 US\$	2019 US\$
NON-CURRENT ASSETS			
Property, Plant & Equipment	2	16,081.87	12,851.18
Non capital expenditure	3	<u>153,881.86</u>	<u>116,789.00</u>
		<u>169,963.73</u>	<u>129,640.18</u>
CURRENT ASSETS			
Bank Balance	4	1,800,910.94	0.00
Cash		<u>0.00</u>	<u>0.00</u>
		<u>1,800,910.94</u>	<u>0.00</u>
Total Assets		<u>1,970,874.67</u> =====	<u>129,640.18</u> =====
FINANCED BY			
IDA Designated Grant A/C	5	830,804.79	0.00
National Institutes of Health	6	1,106,663.00	0.00
Advance (Pre-Finance)	7	<u>33,406.88</u>	<u>129,640.18</u>
		<u>1,970,874.67</u> =====	<u>129,640.18</u> =====

Signed: **WEST AFRICAN GENETIC
MEDICINE CENTRE (WAGMC)
COLLEGE OF HEALTH SCIENCES
UNIVERSITY OF GHANA**

Centre Leader
Prof. Solomon Ofori Acquah
Date: 28/1/21

UNIVERSITY OF GHANA


.....
Deputy Director Of Finance (WAGMC)
Ag. Director of Finance
Mr. Kwasi Odame
Date: 28/01/2021

The attached notes 1 to 9 form an integral part of these financial statements.

UNIVERSITY OF GHANA
WEST AFRICAN GENETIC MEDICINE CENTRE
IDA GRANT AGREEMENT NUMBER: P164546

COMPREHENSIVE STATEMENT OF SOURCES AND USES OF FUNDS
FOR THE PERIOD ENDED 30 JUNE, 2020

	NOTE	30 June 2020 US\$	2019 US\$	Cumulative 2020 US\$	Cumulative 2019 US\$
Opening Balance		(129,640.18)	0.00	0.00	0.00
Receipts:					
Replenishment to IDA Grant Designated Account	6	830,804.79	0.00	830,804.79	0.00
Other Receipts - NIH	7	1,106,663.00	0.00	1,106,663.00	0.00
Government of Ghana		0.00	0.00	0.00	
Net Interest earned		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Project Receipts		<u>1,807,827.61</u>	<u>0.00</u>	<u>1,937,467.79</u>	<u>0.00</u>
Uses of Funds					
Component 1: Establishing structures and facilities for good governance and administration to excellence in training	8	40,323.55	125,259.23	165,582.78	125,259.23
Component 2: Improving the infrastructure and environment for teaching, learning and research		0.00	0.00	0.00	0.00
Component 3: Enhancing postgraduate training to achieve excellence with increasing quantity of students and a focus on gender and regionalization.		0.00	4,380.95	4,380.95	4,380.95
Component 4: Promoting innovative and translation research with increasing research publications.		0.00	0.00	0.00	0.00
Component 5: Affirming relevance of education and research through externally generated revenue, internships and entrepreneurships.		0.00	0.00	0.00	0.00
Component 6: Promoting timeliness and quality of fiduciary management.		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Project Expenditure		<u>40,323.55</u>	<u>129,640.18</u>	<u>169,963.73</u>	<u>129,640.18</u>
Surplus as at closing		<u>1,767,504.06</u>	<u>(129,640.18)</u>	<u>1,767,504.06</u>	<u>(129,640.18)</u>
Reconciliation of Designated A/C					
Opening Balance		0.00	0.00	0.00	
Net Cash Flow		1,767,504.06	0.00	1,767,504.06	0.00
Reconciled balance from Advance		<u>33,406.88</u>	<u>0.00</u>	<u>33,406.88</u>	<u>0.00</u>
Closing Bank Balance		<u>1,800,910.94</u>	<u>0.00</u>	<u>1,800,910.94</u>	<u>0.00</u>

The attached notes 1 to 9 form an integral part of these financial statements.

UNIVERSITY OF GHANA
WEST AFRICAN GENETIC MEDICINE CENTRE
IDA GRANT AGREEMENT NUMBER: P164546

STATEMENT OF BUDGET AND ACTUAL COMPARISON
FOR THE PERIOD ENDED 30 JUNE, 2020

Description	Unutilized Budget - Start US\$	Actual US\$	Unutilized Budget - End US\$
1.0 Establishing structure and facilities for good governance and administration	144,740.77	40,323.55	104,417.23
1.1 Remodel and furnish existing building to set up the central ACE administration offices.	29,418.54	3,988.40	25,430.15
1.2 Build the core ACE administrative team through competitive hiring of new staff and secondment of existing UG staff.	32,436.45	22,229.90	10,206.55
1.3 Develop manuals for financial management and procurement	10,000.00	0.00	10,000.00
1.4 Establish and operationalise management and leadership of WAGMC and set up Management Committee with appropriate subcommittees	(17,114.22)	14,105.25	(31,219.47)
1.5 Refurbish and upgrade ICT infrastructure, website design and hosting, purchase software and launch the WAGMC website	50,000.00	0.00	50,000.00
1.6 Constitute Sectoral Advisory Board	10,000.00	0.00	10,000.00
1.7 Set up International Scientific Advisory Board and expand the international faculty	30,000.00	0.00	30,000.00
2.0 Improving the infrastructure and environment for teaching, learning and research	615,000.00	0.00	615,000.00
2.1 Purchase advanced research equipment	300,000.00	0.00	300,000.00
2.2 Upgrade lecture/seminar rooms and laboratories and buy vehicles	100,000.00	0.00	100,000.00
2.3 Complete the architectural planning for the construction of the ACE building	100,000.00	0.00	100,000.00
2.4 Set up telehealth education platform and acquire appropriate software	60,000.00	0.00	60,000.00
2.5 Create website to house downloads of student handbook, policies and procedures of admission fellowships, anti-sexual harassment, and gender equality.	10,000.00	0.00	10,000.00
2.6 Engagement of international faculty for teaching courses and workshops and co-supervision of students.	20,000.00	0.00	20,000.00
2.7 Faculty Exchange programs with regional and national academic partners	25,000.00	0.00	25,000.00
3.0 Enhancing postgraduate training to achieve excellence with increasing quantity of students and a focus on gender and regionalization	259,619.05	0.00	259,619.05
3.1 Upgrade the curriculum of an existing Master's degree in counselling psychology to meet international standards and develop curricula for new postgraduate programmes in genetic counselling and medical genetics.	20,000.00	0.00	20,000.00
3.2 Obtain approval for upgraded and new degree programmes	20,000.00	0.00	20,000.00
3.3 Enrol students into MSc/MPhil training programme	48,000.00	0.00	48,000.00
3.4 Enrol students and run Ph.D Programme	91,000.00	0.00	91,000.00
3.5 Conduct national and regional outreach events	35,619.05	0.00	35,619.05

targeting women and minorities.			
3.6 Develop new curricula for short courses (topics include precision medicine, prenatal diagnosis, targeted therapy, and genetic counselling.	10,000.00	0.00	10,000.00
3.7 Run short courses in genetic counselling for mid-career health professionals.	35,000.00	0.00	35,000.00
4.0 Promoting innovative and translational research with increasing research publications	375,000.00	0.00	375,000.00
4.1 Build a research support unit (RSU) to provide data management, regulatory and compliance support to faculty and students to accelerate research and research training outputs with competitive hiring of a bioethicist and clinical research associates.	30,000.00	0.00	30,000.00
4.2 Support short training visits for faculty and students outside WAGMC.	45,000.00	0.00	45,000.00
4.3 Determine the birth frequency and the molecular bases of sickle-beta thalassemia in Ghana.	50,000.00	0.00	50,000.00
4.4 Perform joint genomics research projects with regional and national partners.	80,000.00	0.00	80,000.00
4.5 Recruit two full time staff scientists to support student training and development of new assays and support Centre grant applications and scientific writing.	30,000.00	0.00	30,000.00
4.6 Investigate the molecular bases of rare genetic disorders inn Ghana	60,000.00	0.00	60,000.00
4.7 Support Centre projects in laboratories that provide students high quality experience in research and mentoring.	80,000.00	0.00	80,000.00
5.0 Affirming relevance of education and research through externally generated revenue, internships and entrepreneurship	110,000.00	0.00	110,000.00
5.1 Support faculty to work together with regional and international partners to sustain collaborative extramural funding to support genomics research.	20,000.00	0.00	20,000.00
5.2 Support faculty to submit at least 3 investigator-initiated grant applications.	10,000.00	0.00	10,000.00
5.3 Support PhD and Masters students to apply for small student grants from international agencies to support their research, attendance and presentations at scientific meetings.	10,000.00	0.00	10,000.00
5.4 Secure internships for Centre graduates to receive practical training with sectoral partners.	0.00	0.00	0.00
5.5 Set up a DNA diagnosis confirmation unit for sickle cell diseases.	70,000.00	0.00	70,000.00
6.0 Promoting timeliness and quality of fiduciary management	0.00	0.00	0.00
6.1 Publish the approved budget, annual work plan and the financial and procurement manuals of the Centre on the centre's website to demonstrate transparency of expenses.	0.00	0.00	0.00
Gross Total	1,504,359.82	40,323.55	1,464,036.27

UNIVERSITY OF GHANA
WEST AFRICAN GENETIC MEDICINE CENTRE
IDA GRANT AGREEMENT NUMBER: P164546

STATEMENT OF BUDGET AND ACTUAL COMPARISON
FOR THE PERIOD ENDED 31 DECEMBER, 2019

Description	Budget US\$	Actual US\$	Unutilised US\$
1.0 Establishing structure and facilities for good governance and administration	270,000.00	125,259.23	144,740.77
1.1 Remodel and furnish existing building to set up the central ACE administration offices.	100,000.00	70,581.46	29,418.54
1.2 Build the core ACE administrative team through competitive hiring of new staff and secondment of existing UG staff.	50,000.00	17,563.55	32,436.45
1.3 Develop manuals for financial management and procurement	10,000.00	0.00	10,000.00
1.4 Establish and operationalise management and leadership of WAGMC and set up Management Committee with appropriate subcommittees	20,000.00	37,114.22	(17,114.22)
1.5 Refurbish and upgrade ICT infrastructure, website design and hosting, purchase software and launch the WAGMC website	50,000.00	0.00	50,000.00
1.6 Constitute Sectoral Advisory Board	10,000.00	0.00	10,000.00
1.7 Set up International Scientific Advisory Board and expand the international faculty	30,000.00	0.00	30,000.00
2.0 Improving the infrastructure and environment for teaching, learning and research	615,000.00	0.00	615,000.00
2.1 Purchase advanced research equipment	300,000.00	0.00	300,000.00
2.2 Upgrade lecture/seminar rooms and laboratories and buy vehicles	100,000.00	0.00	100,000.00
2.3 Complete the architectural planning for the construction of the ACE building	100,000.00	0.00	100,000.00
2.4 Set up telehealth education platform and acquire appropriate software	60,000.00	0.00	60,000.00
2.5 Create website to house downloads of student handbook, policies and procedures of admission fellowships, anti-sexual harassment, and gender equality.	10,000.00	0.00	10,000.00
2.6 Engagement of international faculty for teaching courses and workshops and co-supervision of students.	20,000.00	0.00	20,000.00
2.7 Faculty Exchange programs with regional and national academic partners	25,000.00	0.00	25,000.00
3.0 Enhancing postgraduate training to achieve excellence with increasing quantity of students and a focus on gender and regionalization	264,000.00	4,380.95	259,619.05
3.1 Upgrade the curriculum of an existing Master's degree in counselling psychology to meet international standards and develop curricula for new postgraduate programmes in genetic counselling and medical genetics.	20,000.00	0.00	20,000.00
3.2 Obtain approval for upgraded and new degree programmes	20,000.00	0.00	20,000.00
3.3 Enrol students into MSc/MPhil training programme	48,000.00	0.00	48,000.00
3.4 Enrol students and run Ph.D Programme	91,000.00	0.00	91,000.00
3.5 Conduct national and regional outreach events targeting women and minorities.	40,000.00	4,380.95	35,619.05

3.6 Develop new curricula for short courses (topics include precision medicine, prenatal diagnosis, targeted therapy, and genetic counselling.	10,000.00	0.00	10,000.00
3.7 Run short courses in genetic counselling for mid-career health professionals.	35,000.00	0.00	35,000.00
4.0 Promoting innovative and translational research with increasing research publications	375,000.00	0.00	375,000.00
4.1 Build a research support unit (RSU) to provide data management, regulatory and compliance support to faculty and students to accelerate research and research training outputs with competitive hiring of a bioethicist and clinical research associates.	30,000.00	0.00	30,000.00
4.2 Support short training visits for faculty and students outside WAGMC.	45,000.00	0.00	45,000.00
4.3 Determine the birth frequency and the molecular bases of sickle-beta thalassemia in Ghana.	50,000.00	0.00	50,000.00
4.4 Perform joint genomics research projects with regional and national partners.	80,000.00	0.00	80,000.00
4.5 Recruit two full time staff scientists to support student training and development of new assays and support Centre grant applications and scientific writing.	30,000.00	0.00	30,000.00
4.6 Investigate the molecular bases of rare genetic disorders in Ghana	60,000.00	0.00	60,000.00
4.7 Support Centre projects in laboratories that provide students high quality experience in research and mentoring.	80,000.00	0.00	80,000.00
5.0 Affirming relevance of education and research through externally generated revenue, internships and entrepreneurship	110,000.00	0.00	110,000.00
5.1 Support faculty to work together with regional and international partners to sustain collaborative extramural funding to support genomics research.	20,000.00	0.00	20,000.00
5.2 Support faculty to submit at least 3 investigator-initiated grant applications.	10,000.00	0.00	10,000.00
5.3 Support PhD and Masters students to apply for small student grants from international agencies to support their research, attendance and presentations at scientific meetings.	10,000.00	0.00	10,000.00
5.4 Secure internships for Centre graduates to receive practical training with sectoral partners.	0.00	0.00	0.00
5.5 Set up a DNA diagnosis confirmation unit for sickle cell diseases.	70,000.00	0.00	70,000.00
6.0 Promoting timeliness and quality of fiduciary management	0.00	0.00	0.00
6.1 Publish the approved budget, annual work plan and the financial and procurement manuals of the Centre on the centre's website to demonstrate transparency of expenses.	0.00	0.00	0.00
Gross Total	1,634,000.00	129,640.18	1,504,359.82

UNIVERSITY OF GHANA
WEST AFRICAN GENETIC MEDICINE CENTRE
IDA GRANT AGREEMENT NUMBER: P164546

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED
30 JUNE, 2020

1. Significant Accounting Policies

The following are summary of the significant accounting policies adopted in the preparation of the financial statements:

Basis of accounting

The financial statements have been prepared on IPSAS cash basis and under the historical cost convention. This means that revenue and expenditures are recognised in the financial statements only when they are received and paid for, respectively. Under the historical cost convention, assets and liabilities are reflected or disclosed in the financial reports at the cost incurred or price paid at the time of transaction.

Property, plant and equipment

All Property, Plant and Equipment acquired or constructed under all sources of funding shall be stated at the actual payments made during the year and not be depreciated.

Depreciation

No depreciation has been charged in the financial statements.

Revenue and expenditure

Revenue is recognised when funds are received from IDA and expenditures are accounted for in the year when goods, works and services are incurred and paid.

Other income

This represents interest earned on bank balance as at the end of the year.

Donor/Financier

Funds received are accounted for on cash basis.

Foreign currency exchange

Foreign currency translation for funds received from IDA are converted using the actual spot exchange rate at the conversion from special to local account. The reporting currency is in US Dollars.

Non capital expenditure

All non-capital items such as Goods & Services, Consultancies, Training, and other Project Operating Costs are shown in the Project financial statements under Non-Capital Expenditure.

2. Property, plant & equipment

	US\$ Works	US\$ Goods	Total US\$
Balance as at 1 January, 2020	0.00	12,851.18	12,851.18
Additions	<u>0.00</u>	<u>3,230.69</u>	<u>3,230.69</u>
Balance as at 30 June, 2020	<u>0.00</u>	<u>16,081.87</u>	<u>16,081.87</u>

3. Non capital expenditure

	Opening balance	Additions during the year		Closing balance
	1 January, 2020 US\$	IDA funds US\$	GoG funds US\$	30 June, 2020 US\$
Technical Assistance- Consultancy	1,705.11	0.00	0.00	1,705.11
Studies, training and workshop	39,693.93	14,105.25	0.00	53,799.18
Operating costs	<u>75,389.96</u>	<u>22,987.61</u>	<u>0.00</u>	<u>98,377.57</u>
	<u>116,789.00</u>	<u>37,092.86</u>	<u>0.00</u>	<u>153,881.86</u>

4. Bank balance

This represents available cash and cash equivalents in the IDA Grant USD Designated Account.

5. IDA Grant Receipts

This represents cash receipts drawdown by WAGMC from IDA Grant allotted amount during the period.

6. Other Receipts – NIH

This represents cash receipts from the National Institutes of Health under the Grant referenced 5U54HL141011-03 during the period.

7. Advance – Pre Finance

This represents cash advance receipts to commenced WAGMC operational activities which has been reconciled in Note 9.

8. Component 1: Establishing structures and facilities for good governance and administration to excellence in training

This represents expenditure in respect of the hiring of core administrative team and establishing operationalise management and leadership of WAGMC with appropriate subcommittees.

9. Reconciled Accumulated Funds

	Opening Balance 1 January, 2020 US\$	Funds Received US\$	Closing Balance 30 June, 2020 US\$
IDA Grant	0.00	830,804.79	830,804.79
Other Receipts - NIH	0.00	1,106,663.00	1,106,663.00
Government of Ghana	0.00	0.00	0.00
Reconciled Differences		33,406.88	33,406.88
Advance – Pre Finance	<u>129,640.18</u>	<u>(129,640.18)</u>	<u>0.00</u>
	<u>129,640.18</u>	<u>1,772,475.08</u>	<u>1,970,874.67</u>

APPENDIX

Inventory of Project Assets

#	Serial Number	Acquisition Date	Asset Description	Qty	Location	Status of Asset	Vendor	Cost of Asset
1	42181267934	1/5/2019	Dell Laptop i7	1	Procurement Officer	Good	Goodwill Supplies	8,755.00
2	N/A	2/4/2019	Cabinet 3 doors	2	Network office	Good	Kingdom Books	3,200.00
3	N/A	2/4/2019	Cabinet 4 drawer	2	Network office	Good	Kingdom Books	1,720.00
4	N/A	2/4/2019	Executive Desk	1	Network office	Good	Kingdom Books	10,000.00
5	N/A	2/4/2019	L- shape desk	1	Network office	Good	Kingdom Books	3,400.00
6	N/A	2/4/2019	Round Meeting table	1	Network Office	Good	Kingdom Books	4,200.00
7	N/A	2/4/2019	Swivel chairs	6	Network Office	Good	Kingdom Books	7,200.00
8	N/A	2/4/2019	Executive Leاهر Swivel chairs (A019)	2	Network Office	Good	Kingdom Books	9,000.00
9	N/A	2/4/2019	Waiting chair 3-in-1 (Black)	2	Network office	Good	Kingdom Books	4,680.00
10	N/A	2/4/2019	Workstation 2-in-1	1	Network office	Good	Kingdom Books	4,500.00
11	N/A	2/4/2019	Workstation 4-in-1	1	Network office	Good	Kingdom Books	4,000.00
12		2/10/2019	Nasco 2.5 HP split AC	3	Network office	Good	IT Market Ltd	21,700.00
13	910MAAKJC280	3/1/2019	"55" LQ 4K Television	1	Network office	Good	Goodwill Supplies	6,300.00
14		3/27/2019	Olumpus CX33 Binocular Microscopes	2	MedLab Department Korlebu	New	Greenland Medical Supplies	45,320.00
15		4/1/2019	Office Table	1	Network office	Good	grace-Filled Ventures	500.00
16		4/1/2019	Receptionist desk	1	Network Office	Good	Grace-Filled Ventures	2,600.00
17	N/A	4/1/2019	Receptionist chair	1	Network Office	Good	Grace-Filled Ventures	750.00
18	(21)NA00014162	4/18/2019	Canon 3-in-1 colour copier (ImageRunner C3025 i)	1	Network office	Good	IT Market Ltd	20,358.00
19		4/18/2019	Extension cables	10	Network office	Good	Goodwill Supplies	2,317.50

20	NA9M71PQ, NA9M71PH, NA9M7YL	4/18/2019	External drive	3	Network office	Good	Goodwill Supplies	1,606.80
21		4/18/2019	Macbook Laptop bag	1	Network Office	Good	Goodwill Supplies	350.00
22	CC1540 171200036	4/18/2019	Atlas Shredder	1	Network office	Good	Goodwill Supplies	4,635.00
23	A5000D18050049 8, A5000D18050050 8	4/18/2019	Mercury Voltage Stabilizer A5000D	3	Network office	Good	Goodwill Supplies	3,708.00
24	C02X6G84JG5J	4/24/2019	Macbook i7	1	Network office	Faulty	Goodwill Supplies	8,800.00
25	FD1XQ2XVJCLY	4/24/2019	Iphone 8plus	1	Centre Administrator	Good	Goodwill Supplies	4,700.00
26	N/A	5/16/2019	Canopy	1	Network office	Good	God is Great Metal Works	4,000.00
27	N/A	5/17/2019	Executive 4 seater table	1	Network office	Good	Grace-Filled Ventures	2,300.00
28	N/A	5/17/2019	Executive Swivel Chairs	4	Network office	Good	Grace-Filled Ventures	5,800.00
29	N/A	8/4/2019	Burglar proofing with keys	1	Network office	Good	Glostal Aluminium	4,729.38