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**United Nations Development Programme
Support To The Environment Programme
BOT/96/002**

AUDIT REPORT FOR THE YEAR ENDED 31 DECEMBER 2003

United Nations Development Programme
Support To The Environment Programme – Project BOT/96/002

I. Introduction

In terms of the scope of work contained in Programme Support Document BOT/96/002 financed by UNDP and the Government of Botswana, we carried out an audit of the expenditure pertaining to this programme for the year ended 31 December 2003.

II. Scope of the Audit

The audit was conducted in conformity with the provisions of the Programme Support Document, generally accepted common auditing standards and UNDP financial regulations, rules policies and procedures that apply to programmes and projects. The audit accordingly included such tests of accounting records, internal controls and other procedures as were considered essential for due performance of this audit. Discussions on management and accountability were held with Resident Representative and his staff and the Government co-ordination authority.

The audit opinion is limited to expenditure incurred by the Government and the UNDP Country Office and does not cover any expenditure incurred by United Nations Organisations or other related organisations.

III. Background

- The Programme Support Document was signed on 26 March 1997. To date contributions for the programme are as follows:

	USD
UNDP	696 202
Government of Botswana	<u>1 161 798</u>
Total	<u>1 858 000</u>

- The executing agent is the Ministry of Environment, Wildlife and Tourism and the implementing agent is the National Conservation Strategy Agency.
- The project has a primary objective of promoting environment and natural resources sustainability.
- The project commenced its operations in March 1997 with an estimated completion period of three years. It was extended to 31 March 2003 and has since been completed.

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IV. Findings

a) Financial position

USD

Budget	1 858 000
Expenditure brought forward	1 581 611
Current year expenditure	266 215
Total expenditure	1 847 826
Carried forward balance	10 174

b) Financial operations and controls

The financial operations and controls are adequate.

c) Project management

The project was completed in March 2003 and a Termination Report was produced.

d) Equipment use and control

The project did not acquire any significant non-expendable equipment.

V. Conclusion

- The disbursements have been made in accordance with the Programme Support Document, financial rules, regulations, practices and procedures of UNDP.
- The project disbursements are valid and supported by adequate documentation.
- Financial Reports are fairly stated and represent the financial position of project BOT/96/002

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29 April 2004