

**MINISTRY OF LAND, WATER AND ENVIRONMENT
REGIONAL ADMINISTRATION OF ANSEBA**

**CLIMATE CHANGE ADAPTATION PROGRAMME
IN
WATER AND AGRICULTURE
UNDP PROJECT NUMBER 00078054**

REPORT AND FINANCIAL STATEMENTS

31 DECEMBER 2013

**HLB ABRAHAM ISAAC & COMPANY
AUTHORISED AUDITORS & ACCOUNTANTS**

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P O Box 3446

ASMARA - ERITREA

**MINISTRY OF LAND, WATER AND ENVIRONMENT
REGIONAL ADMINISTRATION OF ANSEBA**

**CLIMATE CHANGE ADAPTATION PROGRAMME
IN WATER AND AGRICULTURE
UNDP PROJECT NUMBER 00078054**

**REPORT AND FINANCIAL STATEMENTS
31 DECEMBER 2013**

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**AUDITORS' REPORT
MINISTRY OF LAND, WATER AND ENVIRONMENT
REGIONAL ADMINISTRATION OF ANSEBA**

**CLIMATE CHANGE ADAPTATION PROGRAMME
IN WATER AND AGRICULTURE
UNDP PROJECT NUMBER 00078054**

I. INTRODUCTION

In terms of the scope of work identified in the letter of Ministry of Land, Water and Environment dated 7 March 2014 and also in the terms of the provisions contained in the Project document, on Climate Change Adaptation Programme in Water and Agriculture financed by UNDP, we carried out an audit of the transactions pertaining to this Project for the period 11 June 2013 to 31 December 2013.

II. BACKGROUND

The main objective of the Programme is to increase community resilience and adaptive capacity to climate change through an integrated water management and agricultural development approach.

The main activities of the Project are:

- To increase land productivity through water harvesting and management, diversification and intensification of production under irrigation and rain fed systems;
- To increase food security through mainstreaming climate change policies and strategies;
- To increase food production and productivity through technology transfer;
- To provide capacity support with the view of enhancing food production.

The Programme document was signed between Ministry of Land, Water and Environment, Ministry of National Development and UNDP on 5 April.2013. The Project started on 11 June 2013 and will expire in 2016. In the period under review, USD 651,750 was planned to be used but USD 652,395 was utilized.

III. SCOPE OF THE AUDIT

The audit was conducted in conformity with the provisions of the project document, International Standard on Auditing, and the principles and procedures prescribed for the United Nations with respect to funds obtained through UNDP. The audit accordingly included such tests of the accounting records, internal controls and other procedures as were considered essential for the performance of the audit.

Discussion on management and accountability were held with staff of UNDP Resident Representative and concerned line ministry and implementing partner.

The audit opinion is not limited only to the funds received and expenditures incurred by the Government; the opinion also covers expenditures directly paid by UNDP as officials of the implementing agency have confirmed in writing that payments made by UNDP are done with their full knowledge for the intended purpose.

IV. OVERALL OPINION

a) FINANCIAL OPERATIONS AND CONTROL

During the audit, we reviewed the adequacy of the internal control system and adherence to the requirements of UNDP; namely those related to:

- i) Procurement procedures for goods and services;
- ii) Appropriateness of transactions including process of approval and supporting documentation;
- iii) Adequacy of financial records keeping system;
- iv) Banks and budgetary control and related reconciliation;
- v) Report preparation and review procedures;
- vi) Adequacy of the filing system of the Project documentation;
- vii) Application of United Nation's exchange rate to all financial translations.

From the results of our review, in general, we do consider the internal control system and the financial operations to be adequate. Satisfactory controls are being implemented considering the dimension and complexity of the Project and requirements of UNDP.

- The following are the amounts expended by the Project for the period-to-date from the fund provided by UNDP.

Year	Government USD	UNDP Country office USD	Total USD
2013	<u>563,241</u>	<u>89,154</u>	<u>652,395</u>

b). ADEQUACY OF MANAGEMENT STRUCTURE

We reviewed the management structure of the Ministry of Land, Water and Environment regarding the Climate Change Adaptation Programme in Water and Agriculture in Anseba Region, and we noted that the Project is overseen by the Director General, coordinated by the project coordinator and the accounting records are being maintained by the Project Accountant who are professionally qualified and experienced. Therefore, the management structure is adequate to manage the project.

c) EQUIPMENT USE AND CONTROL

The non-expendable items (metrological equipments) acquired by the project in the period under review were neither physically verified nor were they tagged as they were not collected from Airport Customs Office up to the time of writing this report.

d) MONITORING EVALUATION AND REPORTING

Quarterly financial reports have been submitted to UNDP country office. In addition quarterly and annual narrative progress report has been submitted as well.

e) RISK SEVERITY

We have weighed and analysed the observation points we raised. To the best of our knowledge and belief, one of the points raised is of high risk category, as failing to take action will have significant consequences on the Programme's quality of work.

f) IMPLEMENTING STATUS

The programme started in the period under review.

V. EXECUTIVE SUMMARY

In view of the foregoing objectives and our ability to obtain a work plan for proper review, in our opinion, the objectives of the Project are met.

VI. OBSERVATION, FINDINGS AND RECOMMENDATION

OBSERVATION

Measurement certificate and quality of work relating to the earth dam work at Hamelmalo was not certified by an independent body.

POSSIBLE CAUSE

Guidance: Lack of supervision by supervisors.

RISK SEVERITY

High risk

IMPACT

Taking action enhances quality assurance of work done and control mechanism. In short of independent certification by a third party, may have noticeable impact on the quality of work as construction of Hamelmalo dam is one of the main activities of the Project in the period under review.

RECOMMENDATION

As the amount involved is substantial and the dam under construction is the main activity of the Project and very essential for the community, to ensure quality of work carried out by the contractor is to the required and agreed upon standard, we strongly recommend that measurement and quality of work performed have to be certified by an independent body before any payment is made.

MANAGEMENT COMMENT

The recommendation is accepted. All payments certificates for the construction of earth dam will be revised and certified by the independent body.

OBSERVATION

The procurement committee did not sign “ no conflict of interest declaration” when they preside as committee members to award work to contractors and/or consultants.

POSSIBLE CAUSE

Guidelines: Absence of written procedures to guide implementing agency that no conflict of interest declaration is required.

RISK SEVERITY

Low risk

IMPACT

Taking action only enhances transparency, or else there is no noticeable impact on the financial management.

RECOMMENDATION

As a morale check and to encourage transparency, procurement committee members should be asked to sign no conflict of interest declaration before identifying bid winners or suppliers.

MANAGEMENT COMMENT

In all procurement processes, we are ready to do the recommendation.

OBSERVATION

The expenditure reported to UNDP as incurred by the Government was USD 551,425 whereas as per the implementing partner's record and documents presented to us, it was USD 563,241, thus leaving a difference of USD 11,816.

POSSIBLE CAUSE

Compliance: Failure to comply with prescribed UNDP procedures, i.e. reconciling CDR with records maintained by implementing agent.

RISK SEVERITY

Low risk

IMPACT

Taking action helps differences to be rectified in time.

RECOMMENDATION

To take corrective measures in time, CDR and implementing agent's records must be reconciled at frequent intervals.

MANAGEMENT COMMENT

The recommendation is accepted. We will do it.

OBSERVATION

Metrological equipments directly paid for by UNDP are wrongly recorded as furniture in the CDR.

POSSIBLE CAUSE

Human error: Mistakes committed by staff.

RISKE SEVERITY

Low risk

IMPACT

Taking action rectifies coding errors

RECOMMENDATION

Due care should be taken in coding items

MANAGEMENT COMMENT

The recommendation is accepted.

VI. CONCLUSION

We would like to take this opportunity to thank the management and all staff members of Ministry of Land, Water and Environment who are vested with the responsibility of managing the Climate Change Adaptation Programme in Water and Agriculture in Anseba Region, for the assistance extended to us during the course of our audit.

We have discussed this report with the management of the project who in general accepted our findings and recommendations. We shall, however, be pleased to provide any further explanations that may be required.

Yours sincerely,

HLB Abraham Isaac
HLB Abraham Isaac and Company



Date ..17th April 2014

Report of Independent Auditors to:**Ministry of Land, Water and Environment and
The Resident Representative of UNDP****On the financial statements of
Climate Change Adaptation Programme in Water and Agriculture
in the Regional Administration of Anseba****I. Certification for Statement of Expenses**

We have audited the accompanying Statement of expenses (“the statement”) of Climate Change Adaptation Programme in Water and Agriculture in Anseba Region, Project number 00078054, for the period 11 June 2013 to 31 December 2013.

Management is responsible for the preparation of the statement of expenditure for Climate Change Adaptation Programme in Water and Agriculture and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project’s preparation of the statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project’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 evaluating the presentation of the statement.

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

Unmodified Opinion:

In our opinion, the attached statement of expenditure presents fairly, in all material respects, the expense of USD 652,395 incurred by Climate Change Adaptation Programme in Water and Agriculture for the period 11 June 2013 to 31 December 2013 in accordance with agreed upon accounting policies and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant UNDP regulations and rules, policies and procedures; and (iv) supported by confirmation from beneficiary as all costs incurred were directly paid by UNDP.

II. Certification for Statement of Assets

We have audited the accompanying statement of assets (“the statement”) of Climate Change Adaptation Programme in Water and Agriculture, project number 00078054, as at 31 December 2013.

Management is responsible for the preparation of the statement for the Climate Change Adaptation Programme in Water and Agriculture in Anseba Region and for such internal control as management determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project’s preparation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project’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 evaluating the presentation of the statement.

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

Unmodified Opinion

In our opinion, the attached statement of assets presents fairly, in all material respects, the balance of inventory of Climate Change Adaptation Programme in Water and Agriculture in Anseba Region amounting to USD 55,000 as at 31 December 2013.in accordance with UNDP accounting policies..

III. Certification of Statement of Cash Position

We have audited the accompanying statement of cash (“the statement”) of Climate Change Adaptation Programme in Water and Agriculture, project number 00078054, as at 31 December 2013.

Management is responsible for the preparation of the Statement of cash of Climate Change Adaptation Programme in Water and Agriculture and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project'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 evaluating the presentation of the statement.

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

Unmodified Opinion

In our opinion the attached Statement of cash position presents fairly, in all material respects, the cash and bank balances of Climate Change Adaptation Programme in Water and Agriculture amounting to USD 34 as at 31 December 2013 in accordance with the UNDP accounting policies.

Herb Abraham Isaac
Authorised Auditors and Accountants

Date *17th April 2014*



**MINISTRY OF LAND, WATER AND ENVIRONMENT
REGIONAL ADMINISTRATION OF ANSEBA**

**STATEMENT OF CASH POSITION
AS AT 31 DECEMBER 2013**


Country Office: ERITREA

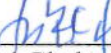
Project title: Climate Change Adaptation Programme in Water and Agriculture


Award ID: 00061576 Project Number 00078054

Period covered: 2013

	<u>Amount ERN</u>	<u>Amount USD</u>
Opening fund balance		
Cash in hand	---	---
Cash at bank	---	---
Sub total	---	---
Advance received from UNDP during 2013	8,449,126	563,275
Total funds available for 2013	8,449,126	563,275
Expenditure for 2013	8,448,614	563,241
Exchange gain	---	---
Sub total	8,448,614	563,241
Closing fund balance	512	
Closing balance represented by:		
Amount due from UNDP	---	---
Cash in hand	---	---
Cash at bank	512	34
Total		

Signed by: 
Name: Ghebremeskesl Tewolde
Title: Project Coordinator
Date: 16/04/2014

Signed by: 
Name: Tesfai Ghebreselasse
Title: Minister of Land, Water and Environment
Date: 22/04/2014

Certified by: 
Name: Mr. Isaac Araya
Title: Senior Partner
HLB Abraham Isaac and Company
Date: 19/4/2014

Signed by: 
Name: Yoseph Admekom
Title: UNDP-Programme Specialist
Date: 21.04.2014

**MINISTRY OF LAND, WATER AND ENVIRONMENT
REGIONAL ADMINISTRATION OF ANSEBA**

FOR THE PERIOD 11 JUNE 2013 TO 31 DECEMBER 2013

IMPLEMENTING AGENCY: MINISTRY OF LAND, WATER AND ENVIRONMENT

PROJECT TITLE: Climate Change Adaptation Programme in Water and Agriculture

PROJECT NUMBER: 00078054

A. SUMMARY OF ADVANCE RECEIVED BY MONTH

	<u>ERN</u>	<u>UN operational Rate of exchange</u>	<u>Equivalent USD</u>
June 2013	5,095,250	15.00	339,683
October 2013	<u>3,353,876</u>	15.00	<u>223,592</u>
	<u>8,449,126</u>		<u>563,275</u>

Signed by: G.T.
Name: Ghebremeskesl Tewolde
Title: Project Coordinator
Date: 16/04/2014

Signed by: Tesfai Ghebreselasse
Name: Tesfai Ghebreselasse
Title: Minister of Land, Water and Environment
Date: 22/04/2014

Certified by: Isaac Araya
Name: Mr. Isaac Araya
Title: Senior Partner
HLB Abraham Isaac and Company
Date: 17/4/2014

Signed by: Yoseph Adirekom
Name: Yoseph Adirekom
Title: UNDP-Programme Specialist
Date: 21-04-2014

**MINISTRY OF LAND, WATER AND ENVIRONMENT
REGIONAL ADMINISTRATION OF ANSEBA**

FOR THE PERIOD 11 JUNE 2013 TO 31 DECEMBER 2013

IMPLEMENTING AGENCY:MINISTRY OF LAND, WATER AND ENVIRONMENT

**PROJECT TITLE: Climate Change Adaptation Programme
in Water and Agriculture**

PROJECT NUMBER: 00078054

B. SUMMARY OF EXPENDITURE BY MONTH

	<u>ERN</u>	<u>UN Operational rate of exchange</u>	<u>Equivalent USD</u>
June 2013	227,763	15.00	15,184
July 2013	5,244	15.00	350
August 2013	96,532	15.00	6,435
September 2013	2,138,878	15.00	142,592
October 2013	32,006	15.00	2,134
November 2013	176,163	15.00	11,744
December 2013	<u>5,772,028</u>	15.00	<u>384,802</u>
	<u>8,448,614</u>		<u>563,241</u>

Signed by: GT
Name: Ghebremeskel Tewolde
Title: Project Coordinator
Date: 16/04/2014

Signed by: [Signature]
Name: Tesfai Ghebreselasse
Title: Minister of Land, Water
and Environment
Date: 22/04/2014

Certified by: [Signature]
Name: Mr. Isaac Araya
Title: Senior Partner
HLB Abraham Isaac and Company
Date: 17/4/2014

Signed by: [Signature]
Name: Yoseph Admekom
Title: UNDP-Programme Specialist
Date: 21-04-2014

**MINISTRY OF LAND, WATER AND ENVIRONMENT
REGIONAL ADMINISTRATION OF ANSEBA**

FOR THE PERIOD 11 JUNE 2013 TO 31 DECEMBER 2013


IMPLEMENTING AGENCY: MINISTRY OF LAND, WATER AND ENVIRONMENT


PROJECT TITLE: Climate Change Adaptation Programme in Water and Agriculture


PROJECT NUMBER: 00078054


C. SUMMARY OF ASSETS AND EQUIPMENT

<u>Date</u>	<u>Description</u>	<u>ERN</u>	<u>UN operational rate of exchange</u>	<u>Equivalent USD</u>
December 2013	Metrological equipment	<u>825,000</u>	15.00	<u>55,000</u>

Signed by: 
Name: Ghebremeskesl Tewolde
Title: Project Coordinator
Date: 16/04/2014

Signed by: 
Name: Tesfai Ghebreselasse
Title: Minister of Land, Water and Environment
Date: 22/04/2014

Certified by: 
Name: Mr. Isaac Araya
Title: Senior Partner
HLB Abraham Isaac and Company
Date: 17/4/2014

Signed by: 
Name: Yoseph Admekom
Title: UNDP-Programme Specialist
Date: 21.04.2014

**MINISTRY OF LAND, WATER AND ENVIRONMENT
REGIONAL ADMINISTRATION OF ANSEBA**

**NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2013**

1. SIGNIFICANT ACCOUNTING POLICIES

- a) These financial statements are prepared in accordance with International Public Sector Accounting Standards (IPSAS) and UNDP Guidelines.
- b) Fixed assets are expensed in the year they are bought.
- c) Revenue is recognised when grants are received.
- d) Transactions in foreign currencies are translated into Nakfa at UN operational rates prevailing at the transaction dates.



Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrb

Page 1 of 4
Run Time: 14-04-2014 10:04:46

Selection Criteria :

Business Unit : ERI10
Period : Jan-Dec (2013)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0328
Selected Outputs : 00078054

Table with 4 columns: Govt Exp, UNDP Exp, UN Agencies Exp, Total Exp. Row 1: Project Id: 00061576 Anseba Water and Agriculture A, Period: Jan-Dec (2013). Row 2: Output #: 00078054 Anseba Water and Agriculture A, Impl. Partner: 01144 National Execution, Location: Eritrea.

Activity : ()
Fund : 62040 (GEF COST SHARING ACTIVITIES)
76130 - Unrealized Gain 0.00 -0.01 0.00 -0.01
Total for Fund 62040 0.00 -0.01 0.00 -0.01
Total for Activity 0.00 -0.01 0.00 -0.01

Activity : CLIMATE INFO (Improve Climate Risk info.)
Fund : 62040 (GEF COST SHARING ACTIVITIES)
71205 - Intl Consultants-Sht Term-Tech 0.00 17,329.00 0.00 17,329.00
71305 - Local Consult.-Sht Term-Tech 0.00 11,118.00 0.00 11,118.00
71310 - Local Consult.-Short Term-Supp 0.00 258.00 0.00 258.00
71620 - Daily Subsistence Allow-Local 0.00 2,633.99 0.00 2,633.99
72105 - Svc Co-Construction & Engineer 165,901.60 0.00 0.00 165,901.60
72115 - Svc Co-Natural Resources & Env 129,910.00 0.00 0.00 129,910.00
72220 - Furniture 0.00 55,000.00 0.00 55,000.00
72305 - Agri & Forestry Products 32,346.67 0.00 0.00 32,346.67
73405 - Rental & Maint-Other Office Eq 0.00 1,961.52 0.00 1,961.52
73410 - Maint, Oper of Transport Equip 0.00 396.10 0.00 396.10
74599 - UNDP cost recovery chrgs-Bills 0.00 257.88 0.00 257.88
Total for Fund 62040 328,158.27 88,954.49 0.00 417,112.76
Total for Activity CLIMATE INFO 328,158.27 88,954.49 0.00 417,112.76

Activity : MANAGEMENT (Project Management)
Fund : 62040 (GEF COST SHARING ACTIVITIES)
71620 - Daily Subsistence Allow-Local 0.00 0.00 0.00 0.00
74525 - Sundry 0.00 200.00 0.00 200.00
75105 - Facilities & Admin - Implement 0.00 0.00 0.00 0.00
Total for Fund 62040 0.00 200.00 0.00 200.00
Total for Activity MANAGEMENT 0.00 200.00 0.00 200.00

Handwritten signature: HEB Abraham Baad

Handwritten initials: Jy

Handwritten text: ISA



Combined Delivery Report by Activity

Project Id : 00061576 Anseba Water and Agriculture A	Period :	Jan-Dec (2013)		
Output # : 00078054 Anseba Water and Agriculture A	Impl. Partner :	01144 National Execution		
	Location :	Eritrea		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : WATER (Increase Water Availability)

Fund : 62040 (GEF COST SHARING ACTIVITIES)

72105 - Svc Co-Construction & Engineer	223,266.70	0.00	0.00	223,266.70
Total for Fund 62040	223,266.70	0.00	0.00	223,266.70
Total for Activity WATER	223,266.70	0.00	0.00	223,266.70
Total for Output : 00078054	551,424.97	89,154.48	0.00	640,579.45

Project Total :	551,424.97	89,154.48	0.00	640,579.45
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Signed By : HzB Abraham Isaccat Date : 17th April 2014

Signed By : G.H. Date : 16/04/2014



1513

Combined Delivery Report by Activity

Selection Criteria :

Business Unit : ER110
Period : Jan-Dec (2013)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0328
Selected Outputs : 00078054

Project Id : ALL Output # : ALL	Period : Jan-Dec (2013)			Total Exp
	Govt Exp	UNDP Exp	UN Agencies Exp	
32804 - Eritrea - Dem. Governance	0.00	200.00	0.00	200.00
32805 - Eritrea - Energy & Environmnt	551,424.97	88,954.48	0.00	640,379.45

Hzb Abraham Isaac
CA 16/04/2014

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Combined Delivery Report by Activity

Funds Utilization

Selection Criteria :

Business Unit : ERI10
Period : Jan-Dec (2013)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0328
Selected Outputs : 00078054

Project/Award: 00061576 Anseba Water and Agriculture A

Period : As Of Dec31,2013

Output #	00078054	Impl. Partner :01144 National Execution	UNDP AMOUNT
Outstanding NEX advances			11,850.10
Undepreciated Fixed Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			0.00

Herb Abraham Badetie
C/A 16/04/2014

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