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**AUDIT SERVICES
CORPORATION**

MINISTRY OF WATER AND ENERGY
SECOND URBAN WATER SUPPLY AND SANITATION PROJECT
IDA CREDIT NOS. 60070-ET AND 60080-ET
INDEPENDENT AUDITOR'S REPORT
AND
FINANCIAL STATEMENTS
7 JULY 2021



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The Federal Democratic Republic of Ethiopia
Audit Services Corporation

**INDEPENDENT AUDITOR'S REPORT TO THE
MINISTRY OF WATER AND ENERGY
SECOND URBAN WATER SUPPLY AND SANITATION PROJECT**

We have audited the financial statements of Ministry of Water and Energy, Second Urban Water Supply and Sanitation Project, financed under IDA Credit Nos. 60070- ET and 60080- ET, which comprise the balance sheet as at 7 July 2021, and the statement of sources and uses of funds and a Designated Account statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Project Coordinator's Responsibility for the Financial Statements

The Project Coordinator is responsible for the preparation of financial statements that give a true and fair view in accordance with the modified cash basis of accounting described in note 2 to the financial statements and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The Procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial 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 entity'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 overall presentation of the financial statements.

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

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**INDEPENDENT AUDITOR'S REPORT TO THE
MINISTRY OF WATER AND ENERGY
SECOND URBAN WATER SUPPLY AND SANITATION PROJECT (continued)**

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of Ministry of Water and Energy, Second Urban Water Supply and Sanitation Project, financed under IDA Credit Nos. 60070-ET and 60080-ET, as at 7 July 2021 and of its sources and uses of funds for the year then ended in accordance with the modified cash basis of accounting described in note 2 to the financial statements.

Report on Other Requirements

As required by the World Bank guidelines we report that, to the extent we can assess

- during the year all external funds have been used in accordance with the conditions of the relevant financing agreements and only for the purposes for which the financing was provided;
- counterpart funds were provided and used in accordance with the conditions of the loan agreement, with due attention to economy and efficiency and only for the purposes for which they were provided;
- goods, works and services financed have been procured in accordance with the relevant financing agreements including specific provisions of the World Bank Procurement Policies and Procedures;
- all necessary supporting documents, records and accounts have been maintained in respect of all Project activities,
- the Designated Account has been maintained in accordance with the provisions of the relevant financing agreements and funds disbursed out of the Designated Account were used only for the purposes intended in the financing agreements;
- National laws and regulations have been complied with and that the financing and accounting procedures approved for the Project;
- financial performance of the Project is satisfactory;
- the funds disbursed covered expenditures that are eligible for financing under IDA Credit Nos. 60070- ET and 60080- ET;
- assets procured from Project funds exist and there is a verifiable ownership by the implementing beneficiaries in line with the financing agreement;

ABC

**INDEPENDENT AUDITOR'S REPORT TO THE
MINISTRY OF WATER AND ENERGY
SECOND URBAN WATER SUPPLY AND SANITATION PROJECT (continued)**

- with respect to statements of expenditure submitted during the year ended 7 July 2021 and listed on page 12, in our opinion;
 - a) the statements, together with the procedures and internal controls involved in their preparation, can be relied upon to support the relevant withdrawals;
 - b) adequate supporting documentation has been maintained to support claims to the IDA for reimbursements of expenditures incurred; and
 - c) expenditures are eligible for financing under IDA Credit Nos. 60070-ET and 60080-ET,

04 January 2021

Audit Service Corporation

MINISTRY OF WATER AND ENERGY
SECOND URBAN WATER SUPPLY AND SANITATION PROJECT
IDA CREDIT Nos. 60070-ET AND 60080-ET
STATEMENT OF SOURCES AND USES OF FUNDS
AS AT 7 JULY 2021

	Notes	Ethiopian Birr	Cumulative from 1 May 2018 To 7 July 2021 Ethiopian Birr	2020 Ethiopian Birr
FINANCING				
Credits and grant from IDA				
Carry forward from Urban Water Supply and Sanitation Project, IDA-4292		-	59,081,034	
Initial deposit to Designated Account		-	735,029,100	
IFR based refund		<u>870,591,581</u>	<u>1,963,626,204</u>	<u>632,313,523</u>
		870,591,581	2,757,736,339	632,313,523
Contribution from towns and municipalities		-	185,090,651	154,242,729
Gain on foreign exchange		189,411,782	355,465,762	136,044,741
Other income		<u>1,004,000</u>	<u>62,969,080</u>	<u>61,900,854</u>
TOTAL FINANCING		<u>1,061,007,363</u>	<u>3,361,261,832</u>	<u>984,501,847</u>
PROJECT EXPENDITURE				
Works and goods		520,901,999	1,334,858,687	460,073,732
Consultants' services		93,782,511	137,121,885	11,949,338
Training		7,312,116	22,101,507	5,905,310
Operating costs	7	<u>45,536,116</u>	<u>115,342,442</u>	<u>38,048,189</u>
TOTAL PROJECT EXPENDITURE		<u>667,532,742</u>	<u>1,609,424,521</u>	<u>515,976,569</u>
EXCESS OF FINANCING OVER EXPENDITURE		<u>393,474,621</u>	<u>1,751,837,311</u>	<u>468,525,278</u>

MINISTRY OF WATER AND ENERGY
 SECOND URBAN WATER SUPPLY AND SANITATION PROJECT
 IDA CREDIT Nos. 60070-ET AND 60080-ET
 BALANCE SHEET
 AS AT 7 JULY 2021

	Notes	Ethiopian Birr	2019 Ethiopian Birr
<u>ASSETS</u>			
Cash and bank balances	3	674,532,745	1,309,028,521
Debtors	4	<u>1,154,149,163</u>	<u>69,407,022</u>
		<u>1,828,681,908</u>	<u>1,378,435,543</u>
CURRENT LIABILITIES			
Creditors	5	61,120,560	14,045,518
Tax payable		<u>15,724,037</u>	<u>6,576,086</u>
		<u>76,844,597</u>	<u>20,621,604</u>
NET CURRENT ASSETS		<u>1,751,837,311</u>	<u>1,357,813,939</u>
<u>REPRESENTED BY</u>			
ACCUMULATED FUND	6	<u>1,751,837,311</u>	<u>1,357,813,939</u>

**MINISTRY OF WATER AND ENERGY
SECOND URBAN WATER SUPPLY AND SANITATION PROJECT
IDA CREDIT Nos. 60070-ET AND 60080-ET
DESIGNATED ACCOUNT STATEMENT**

For year ended	7 July 2021
Account number	0102001300003
Depository bank	National Bank of Ethiopia
Address	Addis Ababa, Ethiopia
Related credit	IDA -60070, and 60080-ET
Currency	USD

	USD	Equivalent in Ethiopian Birr
Balance at 8 July 2020	27,923,134.44	978,474,100
Add:- Replenishment during the year	<u>21,010,258.61</u>	<u>870,591,581</u>
	<u>48,933,393.05</u>	<u>949,065,681</u>
Less: Transfers to Birr account	11,996,716.67	458,585,098
Transfer to Utilities and RWBs	27,875,860.37	1,184,063,540
Bank service charge	189,838.52	7,744,933
Advance to consultant	<u>925,954.81</u>	<u>39,828,123</u>
	40,988,370.37	<u>1,690,221,695</u>
		158,843,987
Add: Gain on foreign exchange	<u>-</u>	<u>189,411,782</u>
Ending balance 7 July 2021	<u>7,945,022.68</u>	<u>348,255,769</u>

**MINISTRY OF WATER AND ENERGY
SECOND URBAN WATER SUPPLY AND SANITATION PROJECT
IDA CREDIT Nos. 60070-ET AND 60080-ET
NOTES TO THE FINANCIAL STATEMENTS**

1. PROJECT INFORMATION

The Project Development Objective (PDO) is to increase access to enhanced water supply and sanitation services in an operationally efficient manner in Addis Ababa and selected secondary cities. The project comprises three components:

Component 1: Addis Ababa sanitation and water supply services improvements;

Component 2: Sanitation and water supply services improvement in second Cities; and

Component 3: Project management and institutional strengthening (Federal and Regional level).

The Project is financed through IDA Credit Nos. 6007-ET and 6008-ET, Regular Credit and Scale-up Facility Credit respectively, signed between the Government of the Federal Democratic Republic of Ethiopia and the International Development Association (IDA) on 7 April 2017.

The Project became operational on 1 May 2018 and would be closed on 7 July 2023.

2. SIGNIFICANT ACCOUNTING POLICIES

a) Basis of preparation

These financial statements have been prepared in accordance with the Ethiopian Government's Manual of the Federal Accounting System which is based on a modified cash basis of accounting.

b) Currency

These financial statements are presented in Birr. Transactions in foreign currencies are translated into Birr at the approximate rates of exchange prevailing at the dates of the transactions. Cash balances denominated in foreign currencies are translated into Birr at the exchange rates ruling at the balance sheet date.

MINISTRY OF WATER AND ENERGY
SECOND URBAN WATER SUPPLY AND SANITAION PROJECT
IDA CREDIT Nos. 60070-ET AND 60080-ET
NOTES TO THE FINANCIAL STATEMENTS

3. CASH AND BANK BALANCES

	Ethiopian Birr	2020 Ethiopian Birr
National Bank of Ethiopia		
USD Designated Account		
No.0102001300003	348,255,768	978,474,100
Birr account No. 0100151040390	15,368,291	62,916,040
Commercial Bank of Ethiopia		
various branches	310,885,949	267,611,824
Cash on hand	22,737	26,557
	<u>674,532,745</u>	<u>1,309,028,521</u>

4. DEBTORS

Advances to		
Suppliers	1,006,303,856	3,416,125
Contractors	112,423,224	60,172,691
Consultants	25,100,431	972,907
Purchaser	650,252	
Staff	849,388	304,149
Sundry	8,822,012	4,541,150
	<u>1,154,149,163</u>	<u>69,407,022</u>

5. CREDITORS

Retention	18,973,747	6,758,492
Value added tax	12,926,701	5,177,654
Withholding taxes	2,067,805	934,854
Income tax	466,999	313,987
Pension contribution	262,533	149,590
Sundry	42,146,813	7,287,027
	<u>76,844,598</u>	<u>20,621,604</u>

MINISTRY OF WATER AND ENERGY
SECOND URBAN WATER SUPPLY SANITATION PROJECT
IDA CREDIT Nos. 60070-ET AND 60080-ET
NOTES TO THE FINANCIAL STATEMENTS

6. ACCUMULATED FUND

	Ethiopian Birr
Balance at 7 July 2019	1,357,813,938
Add : Prior year adjustment	<u>548,752</u>
	1,358,362,690
Add: excess of financing over expenditure	<u>393,474,621</u>
Balance at 7 July 2021	<u>1,751,837,311</u>

7. OPERATING COST

	Ethiopian Birr	Cumulative from 1May 2018 To 7 July 2021 Ethiopian Birr	2020 Ethiopian Birr
Salaries	20,027,182	50,698,838	19,061,501
Printing and stationery	931,941	3,545,379	1,241,971
Vehicles running	2,450,410	7,698,517	1,504,991
Travel and per diem	14,928,431	34,360,484	11,220,486
Entertainment	658,188	2,442,340	653,871
Repair and maintenance	2,232,670	3,496,446	411,352
Utilities	494,052	926,797	255,157
Office auxiliary materials	367,713	1,760,352	1,087,058
Rent	1,296,725	3,705,530	1,537,805
Fees and charges	1,983,136	5,913,589	730,371
Advertisement	<u>165,668</u>	<u>794,169</u>	<u>343,626</u>
	<u>45,536,116</u>	<u>115,342,441</u>	<u>38,048,189</u>

**MINISTRY OF WATER AND ENERGY
SECOND URBAN WATER SUPPLY AND SANITATION PROJECT
IDA CREDIT Nos. 60070-ET AND 60080-ET
NOTES TO THE FINANCIAL STATEMENTS**

8. DATE OF AUTHORIZATION

The Minister, Ministry of Water and Energy authorized the issue of these financial statements on 04 January 2021.

WATER DEVELOPMENT COMMISSION
 SECOND URBAN WATER SUPPLY AND SANITAION PROJECT
 IDA CREDIT Nos. 60070-ET AND 60080-ET
 INTRIM FINANCIAL REPORTS REFUND FOR THEYEAR 7 JULY 2021

<u>IFRS No. IDA Credit No. 60070 ET</u>	<u>Date</u>	<u>Ethiopian Birr</u>	<u>USD</u>	<u>Exchange rate Used</u>
SUWSSP 016	26/03/2021	<u>870,591,580.88</u>	<u>21,010,258.61</u>	41.4365

WATER DEVELOPMENT COMMISSION
 SECOND URBAN WATER SUPPLY AND SANITAION PROJECT
 IDA CREDIT Nos. 60070-ET AND 60080-ET
 INTRIM FINANCIAL REPORTS EXPENSE SUBMITTED DURING THE
 YEAR 7 JULY 2021

Expenditure component No	Quarter 1 Birr	Quarter 2 Birr	Quarter 3 Birr	Quarter 4 Birr	Total Birr
1	29,808,002	79,701,179	24,928,422	167,245,080	301,682,682
2	60,834,522	85,864,831	70,500,933	125,152,560	342,352,847
3	<u>3,847,989</u>	<u>5,361,354</u>	<u>6,242,112</u>	<u>8,045,757</u>	<u>23,497,213</u>
Total	<u>94,490,513</u>	<u>170,927,364</u>	<u>101,671,467</u>	<u>300,443,397</u>	<u>667,532,742</u>

MINISTRY OF WATER AND ENERGY
 SECOND URBAN WATER SUPPLY AND SANITATION PROJECT
 IDA CREDIT Nos. 60070-ET AND 60080-ET
 LIST OF FIXED ASSETS
 7 JULY 2021

S/N	Description of Item	Qty	Cost Amount
Implementing Entity: MoWE			
1	5 Seater Sofa	1	48,875
2	7 Seater Sofa	1	60,000
3	Coffee Table	1	9,000
4	Guest Chair	1	15,600
5	Double Cabin Toyota Land Cruiser	12	47,119,277
6	Lap Top Computer	3	182,333
7	Printer	1	5,988
8	Desk Top computer	1	19,976
9	Conference Table	1	23,719.99
10	Office Chair	6	25,199.97
			47,509,969
Implementing Entity: Adigrat			
1	Double Cabin Toyota Land Cruiser	1	3,926,606
			3,926,606
Implementing Entity: Gambella Town			
	Office Chair	4	39,790
	Office table	4	45,770
	Motor Bicycle	2	209,300
	Executive chair	2	19,550
	Guest chair	3	7,935
	Metal shelf	1	12,075
	Pedestal fan	1	2,530
	Lap Top Computer	2	148,000
	Printer	1	53,000
1	Double Cabin Toyota Land Cruiser	1	3,926,606
			4,464,556
Implementing Entity: Degehabour			
1	Double Cabin Toyota Land Cruiser	1	3,926,606
			3,926,606
Implementing Entity: Hawassa			
1	Double Cabin Toyota Land Cruiser	2	7,853,212

2	Lap Top Computer	5	310,000
3	Hp Laserjet printer	1	23,900
4	HP Scanner	1	19,800
5	Desktop computer	1	28,354
6	Photocopy machine	1	39,800

			8,275,066
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Implementing Entity: Mekelle

1	Double Cabin Toyota Land Crueser	2	7,853,213
			7,853,213

Implementing Entity: Debrebrhan

1	Double Pedestal Table	2	11,700
2	File Cabinet with 4 drawer	2	13,600
3	High Back Swivel Chair	2	17,160
4	Book Shelf	2	17,000
5	Copy Machine	1	51,700
6	Double Pedestal Table	1	5,850
7	High Back Swivel Chair	1	8,580
8	Cisco Router	3	152,063
9	Laptop computer	2	172,500
10	Projector	1	33,350
11	Hard Disk	2	16,560
12	Desktop Computer	1	56,925
13	Printer	1	13,225
14	Double Cabin Toyota Land Crueser	1	3,926,606
			4,496,819

Implementing Entity: Semera

1	Expert Chair	2	17,250
2	Office Table	2	11,040
3	Guest Chair	2	10,350
4	Shelf	2	4,600
5	Couler printer	1	13,800
6	HP Printer	1	11,660
7	Lap Top Computer	2	62,790
8	Lap Top Computer	1	29,325
9	Desk Top Computer	2	33,500
10	Printer	1	17,457
10	Safe Box	1	29,998
10	Chair	6	41,400
10	Table	1	16,100
10	Printer	1	18,000

10	Double Cabin Toyota Land Crueser	1	3,926,606
			4,243,876

Implementing Entity: Bishoftu

1	Color Printer	1	36,800
2	Desk Top Computer	4	153,049
6	Laptop computer	4	123,100
7	Chair	6	72,000
8	Table	6	22,800
10	Telephone TP Link	2	3,800
12	Pach Panel Port	1	2,950
13	Fixed wireless broad band device	1	2,630
14	Motor Bike	1	88,000
16	Hard Disk	4	12,700
18	Safe Box	1	29,500
19	File Cabinet	1	9,500
20	Tablet Sumsung	3	90,000
21	Shelf	2	32,500
22	D-Link DWR	1	1,720
23	Double Cabin Toyota Land Crueser	1	3,926,606
			4,607,655

Implementing Entity: Sodo

1	Motor Bike	2	130,000
2	UPS	1	10,043
3	UPS	1	3,913
4	Maintenance tool kit	1	2,513
5	LapTop Computer	2	49,565
6	External CD-Rome	1	1,391
7	External HDD	1	2,478
8	Photo copy Machine	1	33,696
9	Color Printer	1	33,696
10	LCD Projecter	1	23,478
11	Wireless Router	1	1,905
12	Network Tool Kit	1	2,513
13	Book Shelf	1	4,130
14	Book Shelf	1	3,261
15	Managerial Chair	3	36,261
16	Office Table	2	6,435
17	Guest Chair	2	4,383
18	Lap Top Computer	1	33,000
19	Double Cabin Toyota Land Crueser	1	3,926,606
			4,309,267

Implementing Entity: Jigjiga

1	Normal Table	1	13,500
2	Circular Chair	1	19,500
3	Boss Chair	1	11,000
4	Shelf Floor	1	7,970
5	DeskTop Computer	1	60,000
6	Desk Table	1	15,856
7	Double Cabin Toyota Land Crueser	1	3,926,606
			4,054,432

Implementing Entity: Asosa

1	Laptop Cumputer	2	57,800
2	Printer	1	14,500
3	DeskTop Computer	1	22,000
4	Scanner	1	5,000
5	Hard disk	3	7,412
6	TP Link	1	1,200
6	LCD Projecter	1	18,696
7	Photo copy Machine	1	57,550
8	Table	7	27,500
9	Guest Chair	10	13,000
10	Filing Cabinet	1	9,000
11	Shelf (steel)	1	7,870
12	L-Shape Table	2	10,546
13	Chair	2	5,704
14	Box (for bid document)	1	2,800
15	Double Cabin Toyota Land Crueser	1	3,926,606
			4,187,183

Implementing Entity: Asella

1	High Back Chair	3	11,850
2	Computer Table	2	7,000
3	Book Shelf	1	4,700
4	Computer Desk 1.5	1	4,500
5	Photo copy Machine	1	28,232
6	Dell Computer 3050 Core I 3	1	24,610
7	HP Laptop Core I 3	1	16,790
8	HP Laptop Core I 7	1	30,475
9	Double Cabin Toyota Land Crueser	1	3,926,606
			4,054,763

Implementing Entity: Bahir Dar

1	Gust Chair	2	11,562
2	Office Shelf and File cabinet	7	41,446

3	HP Laptop Core I 7	1	27,900
4	Dell Computer	2	42,398
5	UPS-1500 VA	1	4,800
6	Digital Camera/Sony-20.1MP	1	4,200
7	Printer	2	26,430
8	External Hard Disk/1000MP	2	5,560
9	GPS	2	37,980
10	Managerail Chair	3	50,756
11	Table	2	23,536
12	Office Phone	1	890
13	Authomatic Voltage Regulator	1	1,480
14	Multi-printer (Printer,Copy,Scan)	1	9,978
15	LCD Projecter	1	26,320
16	Safe Box	5	89,000
17	Samsung Mobile	1	14,000
18	Double Cabin Toyota Land Crueser	2	7,853,213
			8,271,449

Implementing Entity: A.A.W.S.A

1	Dell Desk top computer Core i5	15	282,016
2	Laptop computer Core i7	8	635,400
3	Heavy Duty Copier	1	165,417
4	Book shelf with 3 doors	48	275,136
5	Managerial Table	1	11,371
6	Dell Opteplex Desk top computer	2	148,600
7	High Capacity Laptop computer	2	149,500
8	High Speed Capacity color printer A3	19	976,600
9	Medium Capacity Normal Printer A4	5	69,000
10	Hp Color laserjet 5225 DN A3 printer	2	276,000
11	Cannon copier R2706	1	28,300
12	Epson Projector 505	1	22,558
13	Expert Swivel chair	29	220,400
14	Computer table	2	7,900
15	Presidential table	2	44,000
16	Secretary chair medium	5	24,000
17	L-shape table	4	34,000
18	Guest chair with arm	39	163,800
19	Medium size conference table	4	88,000
20	Laptop computer Core i7	4	174,800
21	Book Shelf	40	272,000
22	Cofee table	3	10,500
23	Wooden File cabinet 4 drawer	25	125,000

24	Metal File cabinet 4 drawer	1	6,000
25	Expert table	29	141,854
26	Book Shelf	15	101,880
27	Toyota	26	29,899,703
			34,353,735

Implementing Entity: Amhara Water Bureau

1	Office Chair	6	101,520
2	Office Table	1	20,910
3	Managerial Chair	7	24,395
4	Double pedstal table	2	9,590
5	Office table Single pedstal	3	17,385
6	Office table Single pedstal	1	5,795
7	Shelf with 3 doors	6	34,440
8	HP Laptop	3	115,437
9	HP Scanner	1	15,332.00
10	HP laptop	4	176,400.00
11	Desk top computer	4	131,120.00
12	Hp printer	1	45,960.00
13	Double Cabin Toyota Land Crueser	2	7,853,213
			8,530,587

Implementing Entity: Gonder

1	Desk top computer	2	50,000
2	Office chair	1	2,780
	Managerial Chair	3	58,314
	Laptop computer	3	129,696
3	Box File shelf	2	11,400
4	Desk top computer	4	98,092
5	Photo copy machine	1	30,223
6	Printer	1	11,200
7	Color printer	1	9,500
8	Double Cabin Toyota Land Crueser	2	7,853,213
			8,254,418

Implementing Entity: Arba Minch

1	Desk top computer	3	63,900
2	Canon 2520 Copier	1	38,000
3	Sony Digital Camera	1	4,100
4	Hp Lap top Cor i5	2	46,000
5	Office table	2	9,000
6	Office chair	2	13,000
7	Office table	2	9,100
8	Office chair	2	13,100

9	Motor Cycle-Discover 125cc	1	60,000
10	Motor Cycle-Boxer 150cc	1	63,000
11	Managerial Chair	1	18,000
12	Photo Copy Machine	1	80,800
13	Binding Machine	1	3,700
14	Laptop Computer	2	44,500
15	Desk top computer	1	27,900
16	Colour Printer	1	8,899
17	Projector	1	21,850
18	Laminating Machine	1	3,480
19	HP Printer	2	19,600
20	Shelf	2	18,000
21	Managerial Table	2	10,400
22	Managerial Table	2	11,900
23	Box	1	2,200
24	Contact free hand wash	5	18,000
25	Safe Box	2	17,400
26	Managerial Chair	5	34,000
27	Refrigrator	1	12,450
28	Hard disk	2	7,798
29	Managerial Table	3	17,850
30	Double Cabin Toyota Land Crueser	1	3,926,606
			4,624,533

Implementing Entity: Shashemene

1	Computer table	1	10,200
2	Office Chair	1	6,450
3	Managerial Chair	2	13,600
4	Bookshelf 3 Doors	2	9,800
5	Executive Table	1	9,950
6	Executive Table	1	8,400
7	Sony Camera	1	3,968
8	External Hard Disk	1	5,560
9	Dell 5050 Core i7 computer	1	28,700
10	rem DDR4GB	1	2,500
11	HP Laptop Core i7	2	56,760
12	Hp printer	1	8,800
13	Cofee table	1	2,406
14	Hp printer	2	22,400
15	Guest Chair	9	44,000
16	Binder	1	3,500
17	Hp printer	1	37,300

18	Photo copy machine	1	28,900
19	Hard Disk	4	19,920
20	Lap Top Computer	2	110,000
21	Executive Table	1	10,790
22	Managerial Chair	1	7,500
23	Shelf	1	6,460
24	Double Cabin Toyota Land Crueser	1	3,926,606
			4,384,470

Implementing Entity: Adama

1	Metal Shelf	3	19,500
2	Guest Chair	2	2,600
3	Computer table	3	9,901
4	Office Chair	3	8,850
5	Projector Sony 221	2	23,500
6	Laptop HP Core i7	3	83,850
7	Desktop computer Core i5	3	82,560
8	Cannon Photo copy & Printer	1	29,800
9	Hard Disk	2	7,960
10	Camera Nikon	1	29,300
11	Double Cabin Toyota Land Crueser	2	7,853,213
			8,151,034

Implementing Entity: Jimma

1	Save Box	2	39,100
2	Motor bicycle	1	85,000
3	Lap Top Computer	3	93,000
4	Shelf	1	12,347
5	Double Cabin Toyota Land Crueser	2	7,853,213
			8,082,660

Implementing Entity: Nekemte

1	HpLaserjet printer	1	10,200
2	Colored Printer	1	8,500
3	Scanner L2500	1	12,999
4	Desk top computer	2	49,200
5	Stablizer 1000W	1	1,200
6	Binding Machine	1	4,800
7	Office table	2	9,200
8	Arm Chair	2	5,665
9	Standard Shelf	2	10,300
10	Laptop computer	1	40,000
11	Double Cabin Toyota Land Crueser	1	3,926,606
			4,078,670

Implementing Entity: Dire Dawa			
1	Laptop Computer	10	342,700
2	Desktop Computer	8	193,200
3	Managerial Table	5	54,750
4	Metalic Cabinet 4Drawer	2	13,600
5	Ergonomic Chair	20	310,000
6	Guest Chair	19	66,500
7	Guest Chair	18	63,000
8	Computer Table	14	55,300
9	Diesel Generator	1	40,500
10	Double Cabin Toyota Land Crueser	2	7,853,213
			8,992,763
Implementing Entity: Afar			
1	Double Cabin Toyota Land Crueser	1	3,926,606
			3,926,606
Implementing Entity: Oromia Region			
1	Double Cabin Toyota Land Crueser	3	11,779,819
			11,779,819
Implementing Entity: Tigray			
1	Double Cabin Toyota Land Crueser	1	3,926,606
			3,926,606
Implementing Entity: Somali			
1	Double Cabin Toyota Land Crueser	1	3,926,606
			3,926,606
Implementing Entity: Gambella Region			
1	Double Cabin Toyota Land Crueser	1	3,926,606
			3,926,606
Implementing Entity: BenishangulGumuz			
1	Double Cabin Toyota Land Crueser	1	3,926,606
			3,926,606
Implementing Entity: SNNPR			
1	High Back Swivel Chair	5	19,750
2	BPR Table	2	4,950
3	Photo copy Machine	1	49,000
4	Printer	1	20,850
5	Double Cabin Toyota Land Cruiser	2	7,853,213
			7,947,763
Implementing Entity: Dessie			
1	Managerial Swivel Chair	2	13,800
2	Office Table	2	5,800
3	Desktop Computer	1	21,490

4	Printer	1	10,600
5	Laptop Computer	2	55,000
6	External Hard Disk	1	2,800
7	External Hard Disk	1	2,801
8	Color Printer	1	9,500
9	Shelf Medium	1	6,200
10	Stablizer	1	1,150
11	External Hard Disk	1	3,450
12	Laptop Cumputer	1	34,999
13	WIFI Adapter	1	4,500
14	Normal Table	1	2,990
15	Guest Chair	1	575
16	Rotating Table	1	2,415
17	Desktop Computer	1	28,405
18	Small Stapler	1	264
19	Medium size Stapler	1	460
20	Large size Stapler	1	1,265
21	Medium size Puncher	1	460
22	Digital Camera	1	46,000
23	Photo Copy Machine	1	40,800
24	Metal Shelf	1	6,100
25	Metal Shelf	1	6,000
26	Managerial Table	1	11,300
27	Double Cabin Toyota Land Crueser	1	3,926,606
			4,245,730

Implementing Entity: Harar

1	Projector	2	86,227
2	Flash	2	4,370
3	Desk Top Computer	3	116,434
4	Printer	1	16,882
5	Managerial Chair	1	30,475
6	Guest Chair	6	37,950
7	Shelf	3	23,460
8	Managerial Table	1	22,885
9	Managerial Table	1	30,475
10	Double Cabin Toyota Land Cruiser	1	<u>3,926,606</u>
			4,295,764

