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The Federal Democratic Republic of Ethiopia  
Audit Services Corporation

ቁጥር ASC/953/01/2023  
Ref.  
ቀን 05 JAN. 2023  
Date

The President  
Haramaya University  
Haramaya

Dear Sir,

We have pleasure in enclosing a copy of the management letter of Africa Center of Excellence (ACE) for Climate Smart Agriculture and Biodiversity Conservation (Climate SABC) Project, financed under IDA Credit No. 5794-ET, for the year ended 7 July 2022.

Yours faithfully,

  
Demsash Getachew(FCCA)  
Director General



cc: The Project Coordinator  
Africa Center of Excellence (ACE) for Climate Smart Agriculture and Biodiversity  
Conservation (Climate SABC) Project  
Haramaya (with five copies of the management letter and five copies of the  
independent auditor's report and financial statements)

Office of the Federal Auditor General

Ministry of Education

Ministry of Finance

Addis Ababa (with a copy, each, of the management letter)



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**The Federal Democratic Republic of Ethiopia  
Audit Services Corporation**

4 January 2023

The President  
Haramaya University  
Haramaya

Dear Sir,

**HARAMAYAUNIVERSITY  
AFIRICAN CENTER OF EXCELLENCE FOR CLIMATE SMART AGRICULTURE  
AND BIODIVERSITY CONSERVATION PROJECT  
FINANCED BY THE WORLD BANK- EASTERN AND  
SOUTHERN AFRICA HIGHER EDUCATION CENTERS OF EXCELLENCE (ACE II)  
IDA CREDITS No 5794-ET  
MANAGEMENT LETTER  
FOR THE YEAR ENDED 7 JULY 2022**

INTRODUCTION

We have pleasure in submitting our findings and recommendations on weaknesses in internal control and other matters which came to our attention during the audit of the accounts of Haramaya University, African Center of Excellence (ACE) for Climate Smart Agriculture and Biodiversity Conservation (Climate SABC) Project, financed by The World Bank -Eastern and Southern Africa Higher Education Centers of Excellence ( ACE II), IDA Credit No 5794-ET, in cooperation with the Ministry of Education of the Federal Democratic Republic of Ethiopia(hereinafter referred to as the Project) for the year ended 7 July 2022.

As part of our audit we have visited the host, Haramaya University apart from the implementing center.

It must be appreciated that the matters dealt with in this report came to our attention during the conduct of our normal audit procedures which are designed primarily with a view to the expression of our opinion on the financial statements of the Project and, therefore, our examination cannot be expected to disclose all possible weaknesses in internal control and to uncover all other findings which a more extensive special examination might reveal.

1 ACCOUNTS RECIVABLE

Finding

1.1 Our review of debtor account balances revealed the following weaknesses:

- a) Balances which have been outstanding for over a year and were not cleared in the subsequent period. We also noted that 36 % of un-cleared advance belongs to five expatriate researchers. The detail is as follows:-

<u>Description</u>	<u>Birr</u>
Staff debtors	95,069
Research advance	2,385,860
Sundry debtors	<u>70,832</u>
	<u>2,551,761</u>

- b) We also found additional research advances were provided to the center's students before clearing their outstanding balances.

Implication

Lack of close follows up of outstanding advances.

Management's Response

The main reason of the outstanding receivables that research advances were given to regional MSc and PHD students which can only be settled with original receipts after two or four years after students come back to the University to defend their thesis and dissertation. It is only that time that they bring the original receipt.

Recommendation

Appropriate measures should be taken to clear the outstanding advances as soon as possible.

CONCLUSION

We would like to express our appreciation to the management and staff of the Program for the assistance and courtesy extended to our representatives during the course of our audit.

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

Yours faithfully,

*Audit Services Corporation*



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**The Federal Democratic Republic of Ethiopia  
Audit Services Corporation**

**INDEPENDENT AUDITOR'S REPORT ON THE  
FINANCIAL STATEMENTS OF HARAMAYA UNIVERSITY  
AFRICA CENTER OF EXCELLENCE FOR CLIMATE SMART AGRICULTURE  
AND BIODIVERSITY CONSERVATION PROJECT  
FINANCED BY THE WORLD BANK-EASTERN AND SOUTHERN AFRICA HIGHER  
EDUCATION CENTERS OF EXCELLENCE (ACE II), IDA CREDIT No. 5794-ET**

We have audited the accompanying financial statements of Climate Smart Agriculture and Biodiversity Conservation (Climate SABC) Project, Financed by The World Bank -Eastern and Southern Africa Higher Education Centers of Excellence (ACE II), IDA Credits No. 5794-ET of Haramaya University- Africa Center of Excellence (ACE) which comprise the balance sheet as at 7 July 2022, and the statement of sources and uses of funds for the year then ended and a summary of significant accounting policies and other explanatory information.

***Responsibility for the Financial Statements***

The Haramaya University -African Centre of Excellence is responsible for the preparation and fair presentation of these financial statements in accordance with the Ethiopian Government's Manual of the Federal Accounting System which is based on a modified cash basis of accounting and for such internal control as the Institution 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.

*ASC*

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**INDEPENDENT AUDITOR'S REPORT ON THE  
FINANCIAL STATEMENTS OF HARAMAYA UNIVERSITY,  
AFRICA CENTER OF EXCELLENCE - CLIMATE SMART AGRICULTURE AND  
BIODIVERSITY CONSERVATION PROJECT  
FINANCED BY THE WORLD BANK- EASTERN AND SOUTHERN AFRICA HIGHER  
EDUCATION CENTERS OF EXCELLENCE (ACE II), IDA CREDIT No. 5794-ET  
(continued)**

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 financial statements present fairly, in all material respects, the financial position of the Climate Smart Agriculture and Biodiversity Conservation (Climate SABC) Project funded by The World Bank -Eastern and Southern Africa Higher Education Centers of Excellence ( ACE II), IDA Credits No 5794-ET of Haramaya University- Africa Center of Excellence (ACE) as at 7 July 2022 and its sources and uses of funds for the year then ended in accordance with the Ethiopian Government's Manual of the Federal Accounting System which is based on a 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:

- a) All external financing has been used in accordance with the conditions of the relevant financing agreements, with due attention to economy and efficiency, and only for the purposes for which the financing was provided;
- b) 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;
- c) All necessary supporting documents, records and accounts have been maintained in respect of all project activities;
- d) Designated Accounts have been maintained in accordance with the provisions of the relevant financing agreements and funds disbursed out of the Accounts were used only for the purposes intended in the financing agreements;
- e) National laws and regulations have been complied with and that the financing and accounting procedures approved for the Project were followed and used;
- f) Financial performances of the Project is satisfactory;

*ASC*

**INDEPENDENT AUDITOR'S REPORT ON THE  
FINANCIAL STATEMENTS OF HARAMAYA UNIVERSITY,  
AFRICACENTER OF EXCELLENCE - CLIMATE SMART AGRICULTURE AND  
BIODIVERSITY CONSERVATIONPROJECT  
FINANCED BY THE WORLD BANK- EASTERN AND SOUTHERN AFRICA HIGHER  
EDUCATIONCENTERS OF EXCELLENCE (ACE II), IDA CREDIT No. 5794-ET (continued)**

**Report on other requirements (continued)**

- g) Assets procured from project funds exist and there is a verifiable ownership by Haramaya University ACE or beneficiaries in line with the financing agreement; and
- h) In accordance with the TOR, Eligible Expenditure Programs (EEPs) for the Project is salary expenditure of Haramaya University, College of Agriculture and Environmental Sciences incurred during the period 8 July 2021 to 7 July 2022. We have verified that total salary expenditure incurred during the period is ETB 39,185,099 (Annex 1)

Furthermore, with respect to the interim financial reports (IFRs) submitted during the year as annexed to this report, in our opinion,

- i) the reports, together with the procedures and internal controls involved in their preparation, apart from where reported to the contrary within this report, can be relied upon to support the related withdrawals;
- ii) adequate supporting documentation has been maintained to support the expenditures incurred and said expenditures are eligible for financing under IDA credit No.5794-ET;
- iii) eligible expenditures came to our attention in the course of our audit.

*Audit Services Corporation*

4 January 2023

HARAMAYA UNIVERSITY  
 AFRICA CENTER OF EXCELLENCE FOR CLIMATE SMART AGRICULTURE AND  
 BIODIVERSITY CONSERVATION PROJECT  
 FINANCED BY THE WORLD BANK- EASTERN AND SOUTHERN AFRICA HIGHER  
 EDUCATION CENTERS OF EXCELLENCE (ACE II), IDA CREDIT No. 5794-ET  
 BALANCE SHEET  
 AS AT 7 JULY 2022

	Notes	2022 Ethiopian Birr	2021 Ethiopian Birr
<b>CURRENT ASSETS</b>			
Receivables	3	6,262,446	4,846,913
Cash and bank balances	4	<u>93,620,359</u>	<u>71,112,891</u>
		<b>99,882,805</b>	<b>75,959,804</b>
<b>CURRENT LIABILITIES</b>			
Payables	5	<u>433,003</u>	<u>7,064,619</u>
		<b>99,449,802</b>	<b>68,895,185</b>
<b>NET CURRENT ASSETS</b>			
REPRESENTED BY			
FUND BALANCE	6	<u>99,449,802</u>	<u>68,895,185</u>

The notes on pages 7 to 10 form an integral part of these financial statements.



**HARAMAYA UNIVERSITY**  
**AFRICA CENTER OF EXCELLENCE FOR CLIMATE SMART AGRICULTURE AND**  
**BIODIVERSITY CONSERVATION PROJECT**  
**FINANCED BY THE WORLD BANK- EASTERN AND SOUTHERN AFRICA**  
**HIGHER EDUCATION CENTERS OF EXCELLENCE (ACE II), IDA CREDIT No. 5794-ET**  
**STATEMENT OF SOURCES AND USES OF FUNDS**  
**FOR THE YEAR ENDED 7 JULY 2022**

	Note	Year ended 7 July 2022 Birr	Cumulative from 9 May 2017 to 7 July 2022 Birr	Year ended 7 July 2021 Birr
<b>SOURCES</b>				
IDA Credit		38,702,117	150,297,632	38,169,290
Students' stipend from IUCEA		200	812,552	-
Gain on foreign exchange		<u>11,312,183</u>	<u>30,945,519</u>	<u>11,153,134</u>
		<u>50,014,500</u>	<u>182,055,703</u>	<u>49,322,424</u>
<b>USES</b>				
Goods, services and operating expenses	7	<u>19,459,883</u>	<u>82,605,901</u>	<u>23,009,029</u>
<b>EXCESS /(DEFICIT) OF SOURCES OVER USES</b>		<u><b>30,554,417</b></u>	<u><b>99,449,802</b></u>	<u><b>26,313,395</b></u>

The notes on pages 7 to 10 form an integral part of these financial statements.

HARAMAYA UNIVERSITY  
 AFRICA CENTER OF EXCELLENCE FOR CLIMATE SMART AGRICULTURE AND  
 BIODIVERSITY CONSERVATIONPROJECT  
 FINANCED BY THE WORLD BANK- EASTERN AND SOUTHERN AFRICA  
 HIGHER EDUCATION CENTERS OF EXCELLENCE (ACE II)  
 IDA CREDIT No 5794-ET, PROJECT No. P151847  
 DESIGNATED ACCOUNT STATEMENT

For year ended	7 July 2022
Account number	0102081300001
Depository bank	National Bank of Ethiopia
Address	Addis Ababa, Ethiopia
Related credit	IDA credit No. 5794-ET
Currency	USD

	USD	Equivalent in Ethiopian Birr
<b>Beginning balance – 7 July 2021</b>	1,525,373.58	66,862,005.27
Add:		
Transfer from the World Bank	770,849.49	38,702,117.43
A wrongly transfer of the University's'		
Transfer from Florida University	<u>10,215.52</u>	<u>519,710.49</u>
	<u>2,306,438.59</u>	<u>106,083,833.19</u>
Less:		
Transfer to the Birr Bank account	410,215.52	18,530,150.00
Payments for goods and services	155,508.05	8,251,706.17
Bank services charge	<u>20.00</u>	<u>46,325.00</u>
	<u>565,743.57</u>	<u>26,828,181.17</u>
Gain on exchange rate difference	1,740,694.93	79,255,652.02
	=	<u>11,312,182.98</u>
<b>Ending Balance -7 July 2022</b>	<b><u>1,740,694.93</u></b>	<b><u>90,567,835.00</u></b>

The notes on pages 7 to 10 form an integral part of these financial statements.

**HARAMAYA UNIVERSITY  
AFRICA CENTER OF EXCELLENCE FOR CLIMATE SMART AGRICULTURE AND  
BIODIVERSITY CONSERVATION PROJECT  
FINANCED BY THE WORLD BANK- EASTERN AND SOUTHERN AFRICA  
HIGHER EDUCATION CENTERS OF EXCELLENCE (ACE II), IDA CREDIT No. 5794  
NOTES TO THE FINANCIAL STATEMENTS**

**1. PROJECT INFORMATION**

The Federal Democratic Republic of Ethiopia and the International Development Association (IDA) entered into an agreement to finance centers of excellence in August 2016. The latter agreed to extend a credit of USD 24 million and out of which USD 6 million is allocated to the Centre of Excellence in Climate Smart Agriculture and Biodiversity Conservation (ACE Climate SABC) under Haramaya University.

The objective of the Project is to support the center of excellence to deliver quality post graduate education and build collaborative research capacity in the regional priority areas.

The Project, with effective date of 26 May 2016, is expected to end on 31 December 2022.

**2. SIGNIFICANT ACCOUNTING POLICIES**

The principal accounting policies adopted by the Program are stated below.

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 Ethiopian Birr. Transactions in foreign currencies are translated into Birr at the approximate rates of exchange prevailing at the dates of the transactions. Foreign currency balances are translated into Birr at exchange rates ruling at the balance sheet date.

HARAMAYA UNIVERSITY  
 AFRICA CENTER OF EXCELLENCE FOR CLIMATE SMART AGRICULTURE AND  
 BIODIVERSITY CONSERVATION PROJECT  
 FINANCED BY THE WORLD BANK- EASTERN AND SOUTHERN AFRICA  
 HIGHER EDUCATION CENTERS OF EXCELLENCE (ACE II), IDA CREDIT No. 5794  
 NOTES TO THE FINANCIAL STATEMENTS (continued)

3. RECEIVABLES

	2022 Ethiopian Birr	2021 Ethiopian Birr
Haramaya University	400,125	-
Staff debtors	287,803	450,972
Sundry debtors	145,780	117,055
Research Advance	<u>5,428,738</u>	<u>4,278,686</u>
	<b><u>6,262,446</u></b>	<b><u>4,846,913</u></b>

4. CASH AND BANK BALANCES

	2022 Ethiopian Birr	2021 Ethiopian Birr
USD Designated Account No. 0102081300001	90,567,835	66,862,005
ETB Designated Account No. 1000191532857	<u>3,052,524</u>	<u>4,250,886</u>
	<b><u>93,620,359</u></b>	<b><u>71,112,891</u></b>

5. CREDITORS

	2022 Ethiopian Birr	2021 Ethiopian Birr
Sundry	381,338	382,585
Pension payables	-	-
Unclaimed salary	41,945	21,465
Taxes payables	9,720	7,321
Moti Engineering P.L.C	-	<u>6,653,248</u>
	<b><u>433,003</u></b>	<b><u>7,064,619</u></b>

HARAMAYA UNIVERSITY  
 AFRICA CENTER OF EXCELLENCE FOR CLIMATE SMART AGRICULTURE AND  
 BIODIVERSITY CONSERVATION PROJECT  
 FINANCED BY THE WORLD BANK- EASTERN AND SOUTHERN AFRICA  
 HIGHER EDUCATIONCENTERS OF EXCELLENCE (ACE II), IDA CREDIT No 5794.  
 NOTES TO THE FINANCIAL STATEMENTS (continued)

6. FUND BALANCE

	2022 Ethiopian Birr	2021 Ethiopian Birr
Balance at 7 July 2021	68,895,185	42,581,790
Add: Excess of sources over uses for the year	<u>30,554,417</u>	<u>26,313,395</u>
Balance at 7 July 2022	<u>99,449,802</u>	<u>68,895,185</u>

7. GOODS, SERVICES AND OPERATING EXPENSES

	2022 Ethiopian Birr	2021 Ethiopian Birr
Screen new Students	90,100	76,675
Stipend for Students	3,462,648	5,788,197
International Guest Lectures	51,599	100,527
National Guest Lectures	331,220	524,795
Haramaya University Lectures	392,000	424,220
Office Supplies and Machines	402,857	629,149
Video Conference Facilities	-	6,653,248
Benchmarking	-	291,225
Research Methods Training	-	42,365
Scientific Writing & Communication Training	-	55,740
Lab Equip. Chem. & Reagents	-	11,615
Review Research Proposal	167,850	-
Research Grants for Students	3,062,434	2,283,589
Examination & Supervision fees	808,815	786,006
Project Activity Running Cost	8,547,231	4,751,385
Knowledge sharing staff	73,950	-
Promotion & Advertising	354,472	206,770
Internal & External Auditing	605,157	230,050
Grant-Winning Proposals	245,220	153,473
Post graduates supervision	270,000	-
Decision support system training	218,721	-
Regional steering committee	297,790	-
Publication	28,519	-
Partnership with civil society	49,300	-
	<u>19,459,883</u>	<u>23,009,029</u>

**HARAMAYA UNIVERSITY  
AFRICA CENTER OF EXCELLENCE FOR CLIMATE SMART AGRICULTURE AND  
BIODIVERSITY CONSERVATION PROJECT  
FINANCED BY THE WORLD BANK- EASTERN AND SOUTHERN AFRICA  
HIGHER EDUCATIONCENTERS OF EXCELLENCE (ACE II), IDA CREDIT No. 5794  
NOTES TO THE FINANCIAL STATEMENTS (continued)**

**8. COMPARATIVE FIGURES**

Current year ledger records for expenditures were maintained in accordance with each Component of the projects activities in line with the Project Implementation Plan and for the semiannual IFR reporting purpose. In order to facilitate comparison, therefore, some of the 2021 year figures has been reclassified (rearranged) in this financial Statements.

**9. DATE OF AUTHORIZATION**

The Leader, Africa Center of Excellence for Climate Smart Agriculture and Biodiversity Conservation authorized the issue of these financial statements 4 January 2023.

**HARAMAYA UNIVERSITY- AFRICA CENTER OF EXCELLENCE  
CLIMATE SMART AGRICULTURE AND BIODIVERSITY CONSERVATION PROJECT  
FINANCED BY THE WORLD BANK- EASTERN AND SOUTHERN AFRICA  
HIGHER EDUCATION CENTERS OF EXCELLENCE (ACE II), IDA CREDIT No. 5794-ET  
IFR WITHDRAWAL SCHEDULE**

For Reimbursements application submitted during the year from 8 July 2021 to 7 July 2022

<u>Application No</u>	<u>World Bank's Reference No.</u>	<u>Amount Requested SDR</u>	<u>Amount Disbursed USD</u>	<u>Equivalent in Ethiopian Birr</u>
09	Transaction No 27	549,175.00	770,849.49	38,702,117.43

## ANNEX II

HARAMAYA UNIVERSITY  
AFRICA CENTER OF EXCELLENCE FOR CLIMATE SMART AGRICULTURE AND  
BIODIVERSITY CONSERVATION PROJECT  
FINANCED BY THE WORLD BANK- EASTERN AND SOUTHERN AFRICA  
HIGHER EDUCATION CENTERS OF EXCELLENCE (ACE II), IDA CREDIT No. 5794-ET  
RECONCILIATION OF BIANNUALLY INTERIM FINANCIAL REPORTS (IFRs)  
WITH THE YEAR END STATEMENT OF SOURCES AND USES OF FUNDS AND  
BALANCE SHEET

			Adjustments made	
	Semi-annual Period Ending January 8, 2022 Ethiopian Birr	Semi-annual Period Ending July 7, 2022 Ethiopian Birr	After The Semi- annual IFR Submitting to the World Bank Ethiopian Birr	Cumulative for the year ended 7 July 2022 Ethiopian Birr
Opening Cash Balance - World Bank IDA Funds	71,112,891.00	66,635,035.64	(3,569,093.70)	63,065,941.94
World Bank IDA Funds :-				
Less : Accounts Payables	(7,064,619.00)	(1,574,677.17)	1,141,673.89	(433,003.28)
Add: Accounts Receivable	4,847,112.04	5,183,118.48	1,079,326.90	6,262,445.38
<b>ACCUMULATED FUND 9 January 2021 &amp; 7 July 2021</b>	<b>68,895,384.04</b>	<b>70,243,476.95</b>	<b>(1,348,092.91)</b>	<b>68,895,384.04</b>
<b>ADD : Receipts (SOURCES)</b>				
World Bank funding-IDA Credit	-	38,702,117.43	10,226,888.29	38,702,117.43
Gain on foreign exchange	11,574,981.20	(282,798.22)	-	11,312,182.98
<b>Total Financing Balance</b>	<b>11,574,981.20</b>	<b>38,439,319.21</b>	<b>-</b>	<b>50,014,300.41</b>
	<b>80,470,365.24</b>	<b>108,682,796.16</b>	<b>-</b>	<b>118,909,684.45</b>
<b>Les: ACE Expenditure as per Project Implementation Plan</b>				
Achieving Excellence in Training	3,495,318.29	1,235,105.51	-	4,730,423.80
Improving the learning experience	-	-	-	-
Developing Regional Partnerships and Programs	73,950.00	49,300.00	-	123,250.00
Promote applied research	1,854,554.17	2,701,784.52	-	4,556,338.89
Management and governance	4,727,554.17	5,076,934.98	-	9,804,660.81
Sustainable Financing	75,350.00	169,870.00	-	245,220.00
<b>Total Uses of Funds by Components</b>	<b>10,226,888.29</b>	<b>9,232,995.01</b>	<b>=</b>	<b>19,459,883.30</b>
<b>Adjusted Total Uses of Funds</b>	<b>10,226,888.29</b>	<b>9,232,995.01</b>	<b>=</b>	<b>19,459,883.30</b>
<b>Closing Balances</b>	<b>70,243,476.95</b>	<b>99,449,801.15</b>	<b>=</b>	<b>99,449,801.15</b>
World Bank IDA Funds:	66,635,035.64	93,620,359.05	-	93,620,359.05
Add: Accounts Payables	(1,574,677.17)	(32,878.25)	(400,125.03)	(433,003.28)
Less: Accounts Receivable	5,183,118.48	5,862,320.35	400,125.03	6,262,445.38
<b>Total Closing Cash Balance</b>	<b>70,243,476.95</b>	<b>99,449,801.15</b>	<b>=</b>	<b>99,449,801.15</b>



**HARAMAYA UNIVERSITY  
AFRICA CENTER OF EXCELLENCE FOR CLIMATE SMART AGRICULTURE AND  
BIODIVERSITY CONSERVATION PROJECT  
FINANCED BY THE WORLD BANK- EASTERN AND SOUTHERN AFRICA  
HIGHER EDUCATIONCENTERS OF EXCELLENCE (ACE II), IDA CREDIT No. 5794-ET**

**Eligible Expenditure Programs (EEPs)**

In accordance with the TOR, Eligible Expenditure Programs (EEPs) for the Project is salary expenditure of Haramaya University, College of Agriculture and Environmental Sciences incurred during the period 8 July 2020 to 7 July 2022. We have verified the total salary expenditure incurred during the period under audit totalling ETB 39,085,099. The details are:

	<b>2022</b>	<b>2021</b>
Salary expenses of the College of Agriculture for the month of:	<b>Ethiopian Birr</b>	<b>Ethiopian Birr</b>
8 July2020 to 07 August 2021	3,239,974.00	3,061,248.50
08 August 2020 to 07 September 2021	3,285,824.50	3,069,390.50
08 September 2020 to 07 October 2021	3,268,279.00	3,095,171.50
08 October 2020 to 07 November 2021	3,233,396.00	3,047,493.50
08 November 2020 to 07 December 2021	3,292,801.00	3,099,437.50
08 December 2020 to 07 January 2022	3,255,536.00	3,136,375.50
08 January 2021 to 07 February 2022	3,288,420.00	3,343,964.50
08 February 2021 to 07 March 2022	3,228,336.00	3,142,824.50
08 March 2021 to 07 April 2022	3,254,801.00	3,132,089.00
08 April 2021 to 07 May 2022	3,279,179.50	3,166,027.00
08 May 2021 to 07 June 2022	3,289,510.00	3,170,263.60
08 June 2021 to 07 July 2022	3,269,042.00	3,167,331.00
<b>TOTAL</b>	<b>39,085,099.00</b>	<b>37,631,652.60</b>