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**INDEPENDENT AUDIT REPORT PACKAGE  
(World Bank-Financed Project)**

**EAST AFRICA SKILLS FOR TRANSFORMATION AND  
REGIONAL INTEGRATION PROJECT (EASTRIP)  
HAWASSA POLY TECHNIC COLLEGE  
LOAN NO: 6335 AND GRANT NO: D395-ET  
PROJECT ID: P163399**

**FOR THE 12 MONTHS PERIOD ENDED: 07 JULY 2025**

**TAY Audit Service LLP**

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**(World Bank-Financed Project)**

EAST AFRICA SKILLS FOR TRANSFORMATION AND REGIONAL INTEGRATION  
PROJECT (EASTRIP)

HAWASSA POLY TECHNIC COLLEGE

Loan No: 6335 and Grant No: D395-ET  
Project ID: P163399

For the 12 months period ended: 07 July 2025

**Issued by: TAY Audit Service LLP**

Date of report: 05 February 2026

## TABLE OF CONTENTS

	PAGES
1. Introduction and Background	2
2. Audit Objectives	2
3. Audit Methodology, Risk Assessment, and Sampling	3
4. Internal Control Review and Results	5
5. Independent Auditor's Report (Audit Opinion)	10
6. Audited Financial Statements	13
7. Note to The Financial Statements.	17
8. Annexes	21
a. Budget vs Actual Reports	
a. Fixed Assets	
b. Management Letter (Internal Control Memorandum)	
c. Status of Prior Year Findings	



## 1. Introduction and Background

### 1.1 Assignment background

This report has been prepared in accordance with the Terms of Reference (ToR) agreed with the Federal Democratic Republic of Ethiopia Ministry of Labor and Skills and the financial reporting and auditing requirements applicable to World Bank-financed projects. The audit was conducted to express an opinion on the Project Financial Statements (PFSs) of East Africa Skill for Transformation and Regional Integration Project for the three months period ended 7 July 2025.

The audit engagement was undertaken by TAY Audit Service LLP. The engagement partner is Tesfa Tadesse MSc, FCCA. The audit was planned and performed in accordance with International Standards on Auditing (ISAs).

### 1.2 Project background

The project development objective of EASTRIP is to increase the access and improve the quality of TVET programs in selected regional flagship TVET Institutions and to support regional integration in East Africa. The project was approved on October 30, 2018 and was expected to close on December 31, 2024. The project was approved as an IDA Credit and Grant to the amount of USD 293 million - equivalent to the three participating countries of Ethiopia, Kenya and Tanzania for the implementation of the East Africa Skills for Transformation and Regional Integration Project (EASTRIP) and for Coordination of the project activities by Inter - University Council of East Africa.

The Financial Agreement has been signed by the Government of Ethiopia and the World Bank on November 2, 2018. The Project became effective on 23rd May 2019. Per letter no. I.F.D.R.E 4/2/667 written by the Federal Democratic Republic of Ethiopia, Ministry of Finance to the World Bank, the project has been extended for 24 months until 31 December 2026 and one of the selected vocational schools selected for the project in Ethiopia is Hawassa Poly Technic College.

The project fund comes from the recipient of US\$ 75 Million grant from IDA and borrower of US\$ 75 million credit from the World Bank. The total project cost is estimated at US\$150 million.

## 2. Audit Objectives

The objective of the audit of the Project Financial Statements (PFSs) is to enable the auditor to express a professional opinion on the financial position of the project at the end of each fiscal year, and on funds received and expenditures incurred for the relevant accounting period.

The project books of accounts provide the basis for preparation of the PFSs by the project implementing agency and are established to reflect the financial transactions in respect of the project. The implementing agency maintains adequate internal controls and supporting documentation for transactions.



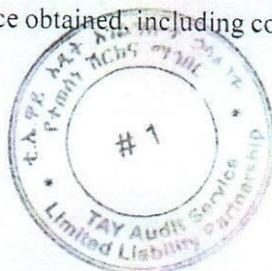
### 3. Audit Methodology, Risk Assessment, and Sampling

#### 3.1 Standards and overall approach

- We conducted the audit in accordance with International Standards on Auditing (ISAs). We also complied with the relevant ethical requirements, including the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior. Our responsibilities under those standards are described in the Independent Auditor's Report.

The audit was planned and performed using a risk-based approach to obtain reasonable assurance about whether the Project Financial Statements (PFSs) are free from material misstatement, whether due to fraud or error, and whether project funds have been used for the intended purposes in accordance with the Financing Agreement and applicable World Bank requirements. The key elements of the audit approach included:

- Understanding the Project's operations, financing and funds-flow arrangements, and the financial reporting framework applied for PFS preparation;
- Understanding and assessing the design and implementation of key internal controls over financial reporting, disbursement and cash management (including the Designated Account), procurement and contract management, asset management, and IFR/SOE reporting;
- Performing risk assessment procedures (inquiries, walkthroughs, analytical procedures, and review of prior-year issues) to identify significant and other risks and to design responsive audit procedures;
- Determining materiality for the audit and applying professional judgment and professional skepticism throughout the engagement;
- Testing, on a sample basis, transactions and balances underlying the PFSs, including eligibility and supporting documentation for expenditures, accuracy of classifications by component/category, and completeness of reporting;
- Performing specific procedures required by the Terms of Reference (ToR), including procedures over the Designated Account (DA) reconciliation, review of Statements of Expenditure (SOE) / withdrawal schedules and references, reconciliation of IFRs to annual PFSs (where applicable), and verification of fixed assets procured from project funds; and
- Concluding and reporting based on audit evidence obtained, including communicating with



those charged with governance and management (including holding entry and exit meetings) and obtaining written representations from management.

### 3.2 Risk assessment summary

Below is the finalized risk assessment summary table for the key areas identified in the project related to grant funded programs.

#### Risk assessment summary:

Risk Area	Risk Description	Inherent Risk (H/M/L)	Key Controls / Mitigating Factors	Audit Response (Procedures)
Financial Reporting (Grant Income)	Misstatement of grant income recognition, eligibility, or incomplete records.	Medium	<ul style="list-style-type: none"> <li>- Approved financial manual</li> <li>- Reconciliation of grant agreements with records</li> <li>- Segregation of duties in recording</li> </ul>	- Request direct confirmation from donor and Reconcile with the record balance.
Disbursement / Designated Account (DA)	Unauthorized or ineligible disbursements, or misuse of DA funds.	Medium	<ul style="list-style-type: none"> <li>- Designated Account Reconciliation procedures</li> <li>- Pre-approval of withdrawal applications</li> </ul>	<ul style="list-style-type: none"> <li>- Test disbursement samples for authorization and eligibility</li> <li>- Reperform DA reconciliations</li> <li>- Review SOE/IFR supporting docs</li> </ul>
Fraud (including Management Override)	Risk of intentional misstatement, asset misappropriation, or override of controls by management.	Low	<ul style="list-style-type: none"> <li>- Tone at the top and anti-fraud policy</li> <li>- Internal audit function</li> </ul>	<ul style="list-style-type: none"> <li>- Journal entry testing for unusual items</li> <li>- Interviews and fraud risk inquiries</li> <li>- Test overrides of controls</li> </ul>
Asset Management	Loss, misuse, or incomplete recording of fixed assets purchased with project funds.	Medium	<ul style="list-style-type: none"> <li>- Asset register maintenance</li> <li>- Periodic physical verification</li> <li>- Tagging</li> </ul>	<ul style="list-style-type: none"> <li>- Reconcile asset register to financial records</li> <li>- test existence of assets on sample basis</li> </ul>
IFR/SOE Reporting	Inaccurate or untimely submission of Interim Financial Reports (IFR) or Statements of Expenditure (SOE), leading to ineligible claims.	Medium	<ul style="list-style-type: none"> <li>- Standardized IFR/SOE templates</li> <li>- Training on reporting requirements</li> </ul>	- Trace IFR/SOE amounts to underlying records



### 3.3 Locations visited and scope coverage

The location of the audit is performed at Hawassa Poly Technic College for all transactions and a visit to the construction site in Hawassa city is conducted.

### 3.4 Sampling and tests of details

#### 3.4.1 Sample Technique

The sampling technique followed is by selecting high value transactions that are above the performance materiality and unusual account balances.

#### 3.4.2 Sampling Method

**1st sampling method:** All transactions with value above the performance materiality was selected for verification.

**2nd sampling method:** Transactions below the performance materiality were selected using systematic sampling method where the sample size falls below 50% based on the 1st sampling method.

#### Expenditure Sampling summary

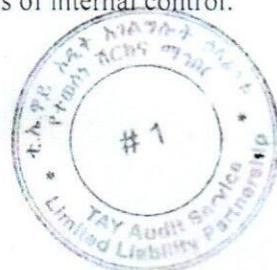
Area	Population	Audited sample	Coverage (%)	Key assertions tested
Number of transactions	682	17	2%	Occurrence, completeness, and accuracy
Value of transactions (ETB)	423,580,684	380,121,588	90%	

### 3.5 Entry and exit meetings

Entry and exit meetings were conducted with the management of Hawassa Polytechnic College. During the entry meeting discussions focused on the audit scope, timeline, and overall audit process. Upon completion of the audit an exit meeting was held to present and discuss the internal control matters (ICM) identified during the audit and to agree on the way forward.

### 4. Internal Control Review and Results

The audit included an assessment of the Project's internal control environment relevant to: (i) financial reporting; (ii) disbursement and cash management (including the Designated Account); (iii) procurement and contract management; and (iv) project reporting (including IFR/SOE reporting and reconciliations). Our procedures were designed to identify and evaluate controls that are relevant to the preparation of reliable PFSs and to the proper use of project funds; they were not designed for the purpose of expressing an opinion on the effectiveness of internal control.



#### 4.1 Control environment and governance

The PIU operates under MOLS's governance structure, with defined roles and responsibilities for the PIU Coordinator, Finance/Accounts staff, Procurement staff, and technical teams. Oversight is exercised through regular management reviews, approval of work plans and budgets, and periodic review of financial and progress reports. Key control considerations include: segregation of duties between initiation, approval, accounting, and payment; adherence to documented policies and procedures (financial management manual, procurement manuals); and maintenance of an audit trail through orderly filing and retention of supporting documentation.

#### 4.2 Financial reporting controls

Transactions are recorded in the project accounting records based on source documentation (contracts, invoices, receipts, payment vouchers, and payroll records) and are classified by component/category consistent with the chart of accounts and approved annual work plan and budget. Period-end reporting controls typically include:

- (i) Review and approval of payment vouchers and journal entries
- (ii) Bank reconciliations for project bank accounts
- (iii) Reconciliation of subsidiary ledgers/schedules to the general ledger
- (iv) Supervisory review of draft IFRs and annual PFSs prior to submission and
- (v) Documented review of significant estimates or judgments, where applicable.

The audit assessed whether these controls were designed and implemented to support complete, accurate, and timely financial reporting.

#### 4.3 Disbursement and cash management (Designated Account).

The Project operates designated account arrangements for receipt and use of World Bank funds. Key controls include:

- (i) Authorized signatories and approval limits for bank instructions
- (ii) Preparation and independent review of withdrawal applications/IFR-based requests and SOE schedules
- (iii) Preparation, review, and timely clearance of DA reconciliations, including investigation and resolution of reconciling items
- (iv) Controls over exchange rates applied for translation and reporting; and
- (v) Safeguarding of cash and, where petty cash is used, periodic cash counts and independent review of petty cash reconciliations.

The audit evaluated whether disbursements were supported, eligible, properly authorized, and correctly recorded.



#### 4.4 Procurement and contract management.

Procurement controls are intended to ensure that goods, works, and services are acquired in accordance with the approved procurement plan and applicable World Bank procurement regulations and national requirements. Typical controls include:

- (i) Documented procurement planning and approvals
- (ii) Use of appropriate procurement methods and standard bidding documents;
- (iii) Constitution of bid opening and evaluation committees with documented evaluation reports
- (iv) Contract approval and maintenance of a contract register
- (v) Verification of deliverables and acceptance (goods received notes, completion certificates) prior to payment; and (vi) segregation between procurement initiation, evaluation, contract award, and payment processing.

The audit assessed compliance and the completeness of the procurement files supporting sampled contracts and payments.

#### 4.5 Fixed asset management

Assets procured from project funds are expected to be recorded in a fixed asset register capturing at least: description, serial number, location/custodian, acquisition date, cost, funding source, and condition. Good practice controls include:

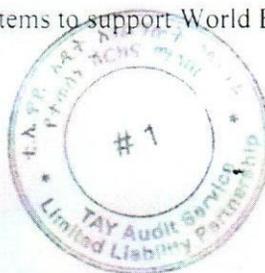
- (i) Tagging/identification of assets;
- (ii) Assignment of custodians and documented handover;
- (iii) Periodic physical verification and reconciliation of the register to physical existence; and
- (iv) Controlled procedures for transfers, losses, and disposals, supported by approvals and documentation.

The audit evaluated the existence and condition of sampled assets and the reliability of the fixed asset schedule included in the annexes.

#### 4.6 Project reporting (IFR/SOE) and monitoring

Project reporting controls cover the preparation and submission of periodic Interim Financial Reports (IFRs), SOE/withdrawal schedules, and related reconciliations. Controls typically include:

- (i) Standardized templates and guidance
- (ii) Reconciliation of IFR figures to the accounting records
- (iii) Management review of IFR narratives and variances against budget/work plan and
- (v) Retention of supporting documentation for SOE items to support World Bank review.



- (vi) Where quarterly IFRs are prepared, good practice includes reconciling cumulative quarterly IFRs to the annual PFSs and explaining differences.

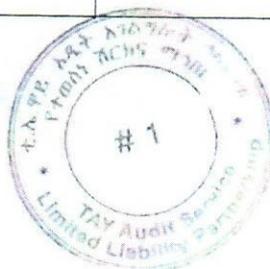
The audit assessed whether these reporting controls support complete and accurate donor reporting.

**4.7 Overall control conclusion**

Based on the procedures performed, we concluded that the key controls described above were generally designed and implemented to support reliable financial reporting and compliance with the Financing Agreement. Control deficiencies and compliance exceptions identified are reported in Section 9 (Management Letter), together with their implications and recommendations for corrective action.

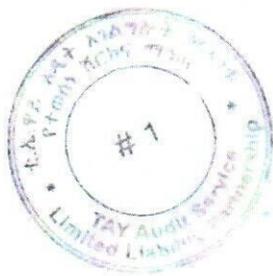
**Internal control assessment summary**

Process	Key controls	Design assessment (Adequate/ Needs improvement)	Operating effectiveness (Effective/ Partially/ Not effective)	Implication	Reference to detailed finding / ML ref
Financial reporting controls	Preparation and review of financial statements in accordance with applicable Modified cash basis, with documented management review and approval.	Adequate	Partially Effective	risk of misstatement and inconsistent reporting (PFS vs supporting documents/schedules)	ML# 3.4 & 5
	Monthly reconciliation of general ledger balances with supporting schedules (bank, receivables, payables, fixed assets).				
Procurement and contract management	Segregation of duties between transaction processing, review, and approval	Adequate	Effective	Internal control is Implemented	N/A
	Procurement requests approved in line with delegated authority limits and budget availability.				
Disbursement and cash management	Competitive bidding and vendor selection procedures documented and approved.				



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	Dual authorization for bank payments and cheque signatories.				
	Regular bank reconciliations prepared monthly and reviewed by an independent officer.	Adequate	Effective	Internal control is Implemented	N/A
Fixed asset management	Physical verification of fixed assets conducted periodically and reconciled with records.	Adequate	Effective	Internal control is Implemented	N/A
Project reporting (IFR/SOE) and monitoring	Prepared accurately and submitted on time.	Adequate	Partially Effective	Weak reconciliation between IFR and annual PFS increases the risk that reported project expenditures are inconsistent across reporting streams, reducing reliability of donor reporting and potentially affecting the basis for withdrawal applications	ML# 2





5. Independent Auditor’s Report (Audit Opinion)

INDEPENDENT AUDITOR’S REPORT ON THE FINANCIAL STATEMENTS OF HAWASSA POLYTECHNIC COLLEGE EAST AFRICA SKILL FOR TRANSFORMATION AND REGIONAL INTEGRATION PROJECT (EASTRIP) Loan, No. 6335 and D395 Project ID: P163399

Qualified Opinion

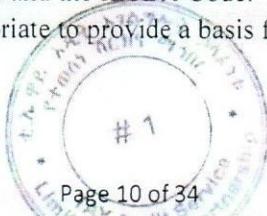
We have audited the accompanying financial statements of Hawassa polytechnic college - East Africa Skill for transformation and Regional Integration project. Financed by Loan No. 6335.ET & Grant No. D395-ET, which comprise the Statement of the Financial Position as at 07 July 2025 and the Statement of Source and Uses of Fund and a Designated Account Statement for the period then ended and a summary of significant accounting policies and other explanatory information.

In our opinion, except for matters described under the basis for qualified opinion paragraph stated below, the financial statement gives a true and fair view of the financial position of Hawassa polytechnic college - East Africa Skill for transformation and Regional Integration project, Financed by Loan No. 6335.ET & Grant No. D395-ET, as at 7 July 2025 and of its sources and uses of funds for the period 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.

Basis for Qualified Opinion

- 1. The reported expenditure for construction is overstated by birr 64,255,220 compared with the underlying payment certificates presented for our review.
2. We observed that the reported retention payable is overstated by Birr 34,059,538.70 compared with the direct confirmation obtained from the respective contractors.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the International Ethics Standards Board for Accountants’ code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Ethiopia, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.



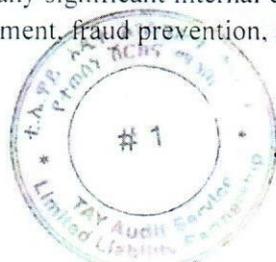
## Report on Other Requirements

As required by the terms of reference and the World Bank guidelines we must report, in addition to our opinion, that except the matters discussed in Internal Control Memorandum:

- During the period 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;
- Counterpart funds have been provided and used in accordance with the relevant financing agreements, with due attention to economy and efficiency, and only for the purposes for which the financing was provided;
- Goods, works and services financed have been provided 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;
- Designated Account has been maintained in accordance with the provisions of the financing agreement and funds disbursed out of the Account were used only for the purposes intended in the financing agreement;
- 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;
- Assets procured from Project funds exist and there is a verifiable ownership by the Project implementing beneficiaries in line with the financing agreement.
- We did not come across with any ineligible expenditures included in withdrawal applications;
- Our examination revealed no major weaknesses or irregularities in the system of internal control over financial;
- Furthermore, with respect to the interim financial reports (IFRs) submitted during the twelve months period ended 07 July 2025 and listed on page 11-13, in our opinion,
  - The reports, together with the procedures and internal controls involved in their preparation can be relied upon to support the relevant withdrawals;
  - Adequate supporting documentation has been maintained to support claims to IDA and
  - Expenditures are eligible for financing under Loan No. 6335.ET & Grant No. D395-ET.

## Key Internal Control Weaknesses and Non-Compliance with Financing Agreement Terms

During our expenditure verification we did not identify any significant internal control weaknesses in the areas of financial reporting, disbursement, procurement, fraud prevention, asset management,



or IFR/SOE reporting except, issues identified in the Management Letter (Internal Control Memorandum). The project maintained adequate segregation of duties, timely reconciliation of the Designated Account (DA) and complete asset registers throughout the period. All procurement activities reviewed complied with World Bank guidelines, including competitive bidding requirements where applicable. IFR and SOE submissions were timely and accurately supported by underlying documentation. Overall, the internal controls were operating effectively with no material non-compliance noted with the Financing Agreement terms.

### **Responsibilities of the Management for the Financial Statements**

The Hawassa polytechnic college 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 Enterprise determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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.

The engagement partner on the audit resulting in this independent auditor's report is Mr. Tesfa Tadesse MSc, FCCA.

TAY Audit Service LLP

Addis Ababa  
10 February 2026

**6. AUDITED FINANCIAL STATEMENTS****6.1 STATEMENT OF BALANCE SHEET**

**HAWASSA POLYTECHNIC COLLEGE  
EAST AFRICA SKILL FOR TRANSFORMATION  
AND REGIONAL INTEGRATION PROJECT  
AS AT 7 JULY 2025**

**CURRENCY: ETB**

	<u>Notes</u>	<u>2025</u>	<u>2024</u>
<b>CURRENT ASSETS</b>			
Cash at bank	3	298,967,632	134,778,313
Other receivable	4	<u>151,134,728</u>	<u>55,189,234</u>
<b>TOTAL ASSETS</b>		<b><u>450,102,360</u></b>	<b><u>189,967,547</u></b>
<b>CURRENT LIABILITIES</b>			
Other payable	5	<u>72,673,868</u>	<u>26,293,961</u>
<b>NET ASSETS</b>		<b><u>377,428,492</u></b>	<b><u>163,673,586</u></b>
<b>REPRESENTED BY</b>			
Fund Balance	6	<b><u>377,428,492</u></b>	<b><u>163,673,586</u></b>



## 6.2 STATEMENT OF SOURCES AND USES OF FUNDS

**HAWASSA POLYTECHNIC COLLEGE  
EAST AFRICA SKILL FOR TRANSFORMATION  
AND REGIONAL INTEGRATION PROJECT  
AS AT 7 JULY 2025**

CURRENCY: ETB

SOURCES	<u>Note</u>	<u>2025</u>	<u>2024</u>
IDA D395-ET Grant	7	356,457,822	306,065,963
<b>OTHER</b>			
Gain On Exchange		131,725,403	3,670,475
Payment of machine to SIATEX		107,633,344	-
Pavements of Machinery to Jaineses		<u>41,519,021</u>	<u>-</u>
<b>TOTAL SOURCES</b>		<b><u>637,335,590</u></b>	<b><u>309,736,444</u></b>
<b>USES</b>			
1.1. Strengthening Governance & Management		92,216,140	36,015,297
1.2. Institutionalizing Industrial Links		1,298,487	2,105,639
1.3. Developing Market Relevant & Competency Based Training Programs		742,486	1,608,144
1.4. Training of TVET Managers & Teachers/Trainers		1,493,526	2,561,358
1.5. Provision of Key Training Facilities & Equipment		327,678,399	381,255,469
1.6. Outreach & Support for non-Project national TVET Institutions		<u>151,646</u>	<u>481,979</u>
<b>TOTAL USES</b>		<b><u>423,580,684</u></b>	<b><u>424,027,886</u></b>
<b>EXCESS /(UNDER) OF SOURCES OVER USES</b>		<b><u>213,754,906</u></b>	<b><u>(114,291,442)</u></b>

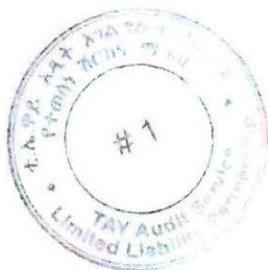


### 6.3 STATEMENT OF FUND BALANCE

#### HAWASSA POLYTECHNIC COLLEGE EAST AFRICA SKILL FOR TRANSFORMATION AND REGIONAL INTEGRATION PROJECT AS AT 7 JULY 2025

CURRENCY: ETB

Balance at 08 July 2023	277,965,034
Deficit for the year ended 07 July 2024	<u>(114,291,448)</u>
Balance at 08 July 2024	163,673,586
Surplus for the Year ended 07 July 2025	<u>213,754,906</u>
Balance at 07 July 2025	<u><u>377,428,492</u></u>



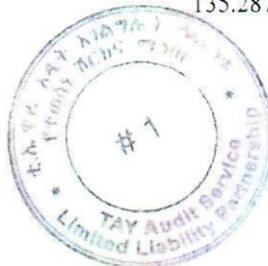
## 6.4 STATEMENT OF DESIGNATED ACCOUNT

**HAWASSA POLYTECHNIC COLLEGE  
EAST AFRICA SKILL FOR TRANSFORMATION AND  
REGIONAL INTEGRATION PROJECT  
AS AT 07 JULY 2025**

## IDA Credit

**Account No.** 0102401300008  
**Depository Bank** National Bank of Ethiopia  
**Related Credit and Grant** Credit No. 6335-ET and Grant No. D395-ET  
**Address** Addis Ababa, Ethiopia  
**Currency** USD

	<u>Date</u>	<u>Exchange rate</u>	<u>USD</u>	<u>Birr</u>
<b>Balance brought forward</b>		51.8301	2,509,121	130,047,996
Add:- IDA Credit	10-Sep 24	117.4475	3,035,040	356,457,822
			<b><u>3,035,040</u></b>	<b><u>356,457,822</u></b>
			<b><u>5,544,161</u></b>	<b><u>486,505,818</u></b>
Less : Transferred to Birr account				
		74.3940	950,345	70,700,000
		74.3940	443,294	32,978,414
		124.8275	809,117	101,000,001
		125.3531	8,100	1,015,360
		128.6312	392,595	50,499,999
		125.5925	321,675	40,400,000
		132.8410	98,840	13,129,999
		135.2875	141,846	19,190,000
			<b><u>3,165,813</u></b>	<b><u>328,913,774</u></b>
Add :- Gain on exchange			-	131,725,403
<b>Balance carried forward</b>			<b><u>2,378,348</u></b>	<b><u>289,317,447</u></b>



## 7. NOTE TO THE FINANCIAL STATEMENTS

**HAWASSA POLYTECHNIC COLLEGE  
EAST AFRICA SKILL FOR TRANSFORMATION AND  
REGIONAL INTEGRATION PROJECT  
NOTE TO THE FINANCIAL STATEMENTS  
AS AT 07 JULY 2025**

### 1. Background

The project development objective of EASTRIP is to increase the access and improve the quality of TVET programs in selected regional flagship TVET Institutions and to support regional integration in East Africa. The project was approved on October 30, 2018 and was expected to close on December 31, 2024. The project was approved as an IDA Credit and Grant to the amount of USD 293 million - equivalent to the three participating countries of Ethiopia, Kenya and Tanzania for the implementation of the East Africa Skills for Transformation and Regional Integration Project (EASTRIP) and for Coordination of the project activities by Inter - University Council of East Africa.

The Financial Agreement has been signed by the Government of Ethiopia and the World Bank on November 2, 2018. The Project became effective on 23rd May 2019. Per letter no. I.F.D.R.E 4/2/667 written by the Federal Democratic Republic of Ethiopia, Ministry of Finance to the World Bank, the project has been extended for 24 months until 31 December 2026 and one of the selected vocational schools selected for the project in Ethiopia is Hawassa Poly Technic College.

The project fund comes from the recipient of US\$ 75 Million grant from IDA and borrower of US\$ 75 million credit from the World Bank. The total project cost is estimated at US\$150 million.

### 2. Significant Accounting Policies

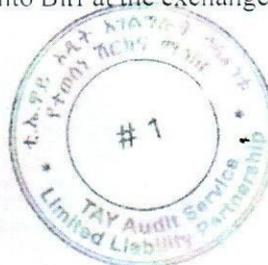
The principal accounting policies adopted by the Project, are stated below.

#### a) Basis of Preparation

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

#### b) Currency

These financial statements are presented in Birr. Transactions in foreign currency are translated into Birr at the approximate rate of exchange prevailing at the date of the transaction. Assets and liabilities denominated in foreign currencies are translated into Birr at the exchange rate ruling at the date of the balance sheet.



**3. Cash on hand and at bank****CURRENCY: ETB**

	<u>2025</u>	<u>2024</u>
National Bank OF Ethiopia DA,ACC NO. 0102401300008	289,317,447	130,047,996
National Bank OF Ethiopia DA,ACC NO. 0102401040009	1,012,153	3,718,164
Commercial Bank Of Ethiopia ACC NO. 1000325282472	<u>8,638,031</u>	<u>1,012,153</u>
	<u><b>298,967,632</b></u>	<u><b>134,778,313</b></u>

**4. Other Receivable****CURRENCY: ETB**

	<u>2025</u>	<u>2024</u>
Siatex	107,633,344	-
Jaineses	41,519,021	-
Hemes General Trading PLC	1,329,803	-
Staff Advance	652,560	966,011
Project Advance	-	53,223,223
Deposit and prepayment	-	1,000,000
	<u><b>151,134,728</b></u>	<u><b>55,189,234</b></u>

**5. Other Payable****CURRENCY: ETB**

	<u>2025</u>	<u>2024</u>
Withholding Tax	275,876	1,144,166
VAT payable	1,034,537	4,289,272
Restation of santa maria cons.	71,363,455	20,860,513
Employment income tax *	=	10
	<u><b>72,673,868</b></u>	<u><b>26,293,961</b></u>

**6. Fund Balance****CURRENCY: ETB**

	<u>2025</u>	<u>2024</u>
<b>Balance brought forward</b>	163,673,586	277,965,034
Add: Excess of source over uses	<u>213,754,906</u>	<u>(114,291,448)</u>
<b>Balance carried forward</b>	<u><b>377,428,492</b></u>	<u><b>163,673,586</b></u>

**7. Source of Income****CURRENCY: ETB**

	<u>Date</u>	<u>USD</u>	<u>Exc. Rate</u>	<u>2025</u>	<u>2024</u>
IDA D395-ET Grant	1-Oct-17	3,035,040	117	356,457,822	147,165,838
IDA Credit				-	158,900,125
				<u><b>356,457,822</b></u>	<u><b>306,065,963</b></u>



## 8. Annexes

### Annexes 1: Budget Vs Actual Reports

#### Budget Utilization Report

Project Expenditures by Component	Planned Budget	Actual /Utilization	Budget Variance	Utilization %age
2.1: Strengthening Governance and Management	92,245,093	92,216,140	28,953	100%
2.2: Institutionalizing Industrial Links	4,759,250	1,298,487	3,460,763	27%
2.3: Developing Market Relevant and Competency Based Training Programs	69,553,900	742,486	68,811,414	1%
2.4: Training of TVET Managers & Teachers/Trainers	75,130,536	1,493,526	73,637,010	2%
2.5: Provision of Key Training Facilities & Equipment	565,417,567	327,678,399	237,739,168	58%
2.6: Outreach & Support for non Project national TVET Institutions	<u>68,903,900</u>	<u>151,646</u>	<u>68,752,254</u>	<u>0%</u>
	<u>876,010,247</u>	<u>423,580,684</u>	<u>452,429,563</u>	<u>48%</u>

#### Uses Of Funds by Project Components

PROJECT COMPONENT	CUMMULATIVE CURRENT YEAR			CUMMULATIVE PROJECT LIFE		
	Budget	Actual	Variance	Budget	Actual	Variance
Component 2: Creating national TVET enabling environments						
Sub Component 2.1: Strengthening Governance and Management	92,245,093	92,216,140	28,953	249,957,198	175,263,450	74,693,748
Sub Component 2.2: Institutionalizing Industrial Links	4,759,250	1,298,487	3,460,763	10,943,823	9,620,516	1,323,307
Sub Component 2.3: Developing Market Relevant and Competency Based Training Programs	69,553,900	742,486	68,811,414	16,972,270	3,856,229	13,116,041
Sub Component 2.4: Training of TVET Managers & Teachers/Trainers	75,130,536	1,493,526	73,637,010	43,184,281	12,910,948	30,273,333
Sub Component 2.5: Provision of Key Training Facilities & Equipment	565,417,567	327,678,399	237,739,168	713,419,412	840,940,419	127,521,007
Sub Component 2.6: Outreach & Support for non Project national TVET Institutions	<u>68,903,900</u>	<u>151,646</u>	<u>68,752,254</u>	<u>6,722,221</u>	<u>3,430,230</u>	<u>3,291,991</u>
<b>Total</b>	<u>876,010,247</u>	<u>423,580,684</u>	<u>452,429,563</u>	<u>1,041,199,206</u>	<u>1,046,021,792</u>	<u>(4,822,585)</u>



## Uses Of Funds by Project Category

Project Components & Category	CUMMULATIVE CURRENT YEAR			CUMMULATIVE PROJECT LIFE		
	Planned	Actual	Variance	Planned	Actual	Variance
<i>Component 2: Creating national TVET enabling environments</i>						
Category 1- Goods	71,358,532	92,216,140	(20,857,608)	413,070,952	550,194,076	(137,123,124)
Category 2-Works	275,920,000	1,298,487	274,621,513	334,114,809	287,278,409	46,836,399
Category 3-Consultant's services	38,361,285	742,486	37,618,799	111,289,507	82,677,245	28,612,262
Category 4- Non consultant's services	120,150,466	1,493,526	118,656,940	66,525,134	53,298,106	13,227,029
Category 5-Training and workshops	222,376,356	327,678,399	(105,302,043)	81,605,257	42,743,903	38,861,354
Category 6-Operating Cost	<u>147,843,607</u>	<u>151,646</u>	<u>147,691,961</u>	<u>34,593,552</u>	<u>29,830,057</u>	<u>4,763,495</u>
<b>Total</b>	<b><u>876,010,247</u></b>	<b><u>423,580,684</u></b>	<b><u>452,429,563</u></b>	<b><u>1,041,199,211</u></b>	<b><u>1,046,021,797</u></b>	<b><u>(4,822,585)</u></b>



## Annexes 2: Fixed Asset Register

Qty Ordered			Ref.		Date	Price in ETB	
S.No.	Item.	Qty.	No.-GRN	PV#		Unit Price	Total Value Exclude Imp. TAX
1	Procurement of Eternal hard disk	6	139367	323470	16/11/2020	3,599.00	24,833.10
2	Procurement of IHP laptop computer	6	139370	323471	18/11/2020	34,347.83	237,000.00
3	Procurement of Photocopy machine	1	139375	323483	23/11/2020	34,385.22	39,543.00
4	Procurement of Disk top Computer	1	139375	323483	23/11/2020	24,560.87	28,245.00
5	Procurement of Binding Machine	1	139375	323483	23/11/2020	5,033.92	5,789.00
6	Procurement of Managerial Table L shape	1	139373	323484	24/11/2020	26,043.48	29,950.00
7	Procurement of Guest Chair	12	139373	323484	24/11/2020	3,043.48	3,500.00
8	Procurement of Shelf with three glass doors	2	139373	323484	24/11/2020	15,608.70	17,950.00
9	Procurement of Coat Hanger	3	139373	323484	24/11/2020	2,193.91	2,522.99
10	Procurement of Shelf with two glass doors	4	139373	323484	24/11/2020	13,000.00	14,950.00
11	Procurement of Safe box	1	139373	323484	24/11/2020	12,130.43	13,949.99
12	Procurement of File cabinet	2	139373	323484	24/11/2020	8,260.87	9,500.00
13	Procurement of Conference tables	1	139373	323484	24/11/2020	26,043.48	29,950.00
14	Stabilizer	4	139376	323485	23/11/2020	1,356.91	1,560.44
15	UPS	3	139376	323485	23/11/2020	6,213.04	7,144.99
16	TV Television	1	139376	323485	23/11/2020	27,108.70	31,175.00
17	Calculator DJ	6	139376	323485	23/11/2020	1,299.38	1,494.05
18	Decoder with satellite	1	139376	323485	23/11/2020	3,938.26	4,528.99
19	Procurement of High Back Chair	2	139380	495717	2/12/2020	16,478.26	18,949.99
20	Procurement of HP laptop computer	6	139382	323487	7/12/2020	34,347.83	237,000.00
21	Procurement of HP laptop computer	16	133150	620626	14/05/2021	40,347.83	742,400.07
22	External Hard disk	3	133150	620626	14/05/2021	4,086.96	12,873.92
23	Nikon Camera D-90	1	133150	620626	14/05/2021	38,695.65	44,500.00
24	Desk top computer Dell	1	133150	620626	14/05/2021	35,913.04	41,300.00
25	L-shape table	1	140045	953147	20/05/2022	21,739.13	25,000.00
26	High back Chair	1	140045	953147	20/05/2022	25,173.91	28,500.00
27	Guest Chair	2	140045	953147	20/05/2022	6,913.04	7,950.00
28	Shelf three door	1	140045	953147	20/05/2022	19,956.52	22,950.00
29	Motorbike	3	140048	953166	8/6/2022	276,521.74	318,000.00



Qty Ordered			Ref.		Date	Price in ETB	
S.No.	Item.	Qty.	No.-GRN	PV#		Unit Price	Total Value Exclude Imp. TAX
30	L-shape table	1	140045	953147	20/05/2022	21739.13	25,000.00
31	High back Chair	1	140045	953147	20/05/2022	25,173.91	28,500.00
32	Gust Chair	2	140045	953147	20/05/2022	6,913.04	7,950.00
33	Shelf three door	1	140045	953147	20/05/2022	19,956.52	22,950.00
34	Motorbike	3	140048	953166	8/6/2022	276,521.74	318,000.00
35	TOYOTA HARDTOP ET4-31117	1					4,000,000.00
36	TOYOTA HILUX DOUBLE CAB ET 4-31170						1,250,065.00
37	Coster Bus P/N = ET 4-31050						

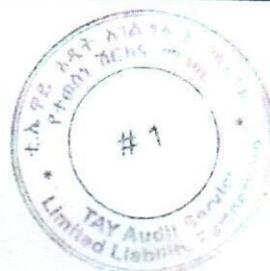
Qty Ordered			Ref.		Date	Price in ETB		
S.No.	Item.	Qty.	No.-GRN	PV#		Unit Price	15% VAT or Inland Cost	Total Value Exclude Imp. TAX
38	Procurement of HP laptop computer	1	149520	955391	11/5/2023	80,870	12,130	93,000
39	Procurement of HP laptop computer	10	149519	955292	11/5/2023	64,261	9,639	739,000
40	Procurement of HP Printer	2	149542	355704	27/06/2023	39,565	11,870	91,000
41	Vacuum Cleaner	1	149541	955705	27/06/2023	20,000		20,000
42	Procurement of Confomance tables	1	149548	955708	29/06/2023	15,609	2,341	
43	Procrument of High Back Chair	5	149548	955708	29/06/2023	62,565	9,385	377,700
44	Procrument of High Back Chair	5	144502	953589	11/4/2023	24,174	3,626	139,000
45	Computer Table	60	404026			5,565		333,900
46	Lap top Computer		404577			280,000		280,000

## IT Equipment Material

SN	Description	S/Number	Item code of register	Condition/ status	Location
1	Server 1	2102311XBLN0P6100239	HPTEC/207/4531/EASTRIP/5160	Functional	Data Ceneter
2	Server 2	2102311XBLN0P6100240	HPTEC/207/4531/EASTRIP/5161	Functional	Data Ceneter
3	Server 3	2102311XBLN0P6100243	HPTEC/207/4531/EASTRIP/5162	Functional	Data Ceneter
4	Core Switch 1	Huwawei	HPTEC/207/4531/EASTRIP/5163	Functional	Data Ceneter
5	Core Switch 2	Huwawei	HPTEC/207/4531/EASTRIP/5164	Functional	Data Ceneter



6	Router 1	Huwawei	HPTEC/207/4531/EASTRIP/5165	Functional	Data Ceneter
7	Router 2	Huwawei	HPTEC/207/4531/EASTRIP/5166	Functional	Data Ceneter
8	Access Controller 1	Huwawei	HPTEC/207/4531/EASTRIP/5167	Functional	Data Ceneter
9	Access Controller 2	Huwawei	HPTEC/207/4531/EASTRIP/5168	Functional	Data Ceneter
10	10 kv Battery	Huwawei	HPTEC/207/4531/EASTRIP/5169	Functional	Data Ceneter
11	Indoor Air Conditioner	Huwawei	HPTEC/207/4531/EASTRIP/5170	Functional	Data Ceneter
12	Outdoor Air Conditioner	Huwawei	HPTEC/207/4531/EASTRIP/5171	Functional	Data Ceneter
13	ATS		HPTEC/207/4531/EASTRIP/5172	Functional	Data Ceneter
14	GPhone	Huwawei	HPTEC/207/4531/EASTRIP/5173	Functional	Data Ceneter
15	Rack 1		HPTEC/207/4531/EASTRIP/5174	Functional	Data Ceneter
16	Rack 2		HPTEC/207/4531/EASTRIP/5175	Functional	Data Ceneter
17	Rack 3		HPTEC/207/4531/EASTRIP/5176	Functional	Data Ceneter
18	Output Battery	Huwawei	HPTEC/207/4531/EASTRIP/5177	Functional	Data Ceneter
19	Output Battery	Huwawei	HPTEC/207/4531/EASTRIP/5178	Functional	Data Ceneter
20	Output Battery	Huwawei	HPTEC/207/4531/EASTRIP/5179	Functional	Data Ceneter
21	30 kW Generetor		HPTEC/207/4531/EASTRIP/5180	Functional	Data Ceneter
22	Access Switch	Huwawei	HPTEC/207/4531/EASTRIP/5181	Functional	Data Ceneter
23	Access Switch	Huwawei	HPTEC/207/4531/EASTRIP/5182	Functional	TTLD
24	Access Switch	Huwawei	HPTEC/207/4531/EASTRIP/5183	Functional	TTLD
25	Access Switch	Huwawei	HPTEC/207/4531/EASTRIP/5184	Functional	Finance
26	Access Switch	Huwawei	HPTEC/207/4531/EASTRIP/5185	Functional	limat ikd
27	Access Switch	Huwawei	HPTEC/207/4531/EASTRIP/5186	Functional	EASTRIP
28	Access Switch	Huwawei	HPTEC/207/4531/EASTRIP/5187	Functional	KAB/ELECTR ONICS
29	Access Switch	Huwawei	HPTEC/207/4531/EASTRIP/5188	Functional	ICT LAB 4
30	Access Switch	Huwawei	HPTEC/207/4531/EASTRIP/5189	Functional	LIBRARY
31	Access Switch	Huwawei	HPTEC/207/4531/EASTRIP/5190	Functional	LIBRARY
32	Access Switch	Huwawei	HPTEC/207/4531/EASTRIP/5191	Functional	GMFA ICT Room
33	Access Switch	Huwawei	HPTEC/207/4531/EASTRIP/5192	Functional	ICT LAB2
34	Access Switch	Huwawei	HPTEC/207/4531/EASTRIP/5193	Functional	GARMENT
35	Access Switch	Huwawei	HPTEC/207/4531/EASTRIP/5194	Functional	GARMENT
36	Access Switch	Huwawei	HPTEC/207/4531/EASTRIP/5195	Functional	WATER
37	Access Switch	Huwawei	HPTEC/207/4531/EASTRIP/5196	Functional	HOTEL
38	Access Switch	Huwawei	HPTEC/207/4531/EASTRIP/5197	Functional	HOTEL
39	Access Switch	Huwawei	HPTEC/207/4531/EASTRIP/5198	Functional	VDI_ROOM1
40	Access Switch	Huwawei	HPTEC/207/4531/EASTRIP/5199	Functional	VDI_ROOM1



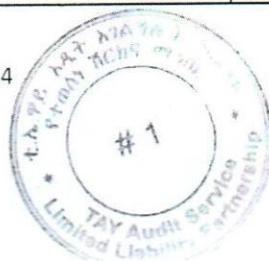
41	Access Switch	Huawei	HPTEC/207/4531/EASTRIP/5200	Functional	VDI_ROOM2
42	Access Switch	Huawei	HPTEC/207/4531/EASTRIP/52100	Functional	VDI_ROOM2
43	Access Switch	Huawei	HPTEC/207/4531/EASTRIP/52101	Functional	AGRO
44	Access Switch	Huawei	HPTEC/207/4531/EASTRIP/52102	Functional	SURVEYING
45	Access Switch	Huawei	HPTEC/207/4531/EASTRIP/52103	Functional	ICT LAB2
46	Access Switch	Huawei	HPTEC/207/4531/EASTRIP/52104	Functional	ADMIN_ECOTE
47	UPS	EVADo	HPTEC/207/4531/EASTRIP/5205	Functional	ICT Lab2
48	UPS	EVADo	HPTEC/207/4531/EASTRIP/5206	Functional	ICT Lab4
49	UPS	EVADo	HPTEC/207/4531/EASTRIP/5207	Functional	Electronics
50	UPS	EVADo	HPTEC/207/4531/EASTRIP/5208	Functional	Garment
51	UPS	EVADo	HPTEC/207/4531/EASTRIP/5209	Functional	GMFA ICT Room
52	UPS	EVADo	HPTEC/207/4531/EASTRIP/5210	Functional	Library
53	UPS	EVADo	HPTEC/207/4531/EASTRIP/5211	Functional	Hotel
54	UPS	EVADo	HPTEC/207/4531/EASTRIP/5212	Functional	Finance
55	UPS	EVADo	HPTEC/207/4531/EASTRIP/5213	Functional	TTLD
56	UPS	EVADo	HPTEC/207/4531/EASTRIP/5214	Functional	ICT/ECOTE
57	UPS	EVADo	HPTEC/207/4531/EASTRIP/5215	Functional	Aschalew Room
58	UPS	EVADo	HPTEC/207/4531/EASTRIP/5216	Functional	EASTRIP
59	UPS	EVADo	HPTEC/207/4531/EASTRIP/5217	Functional	Hotel Front Office
60	UPS	EVADo	HPTEC/207/4531/EASTRIP/5218	Functional	Hotel Store
61	UPS	EVADo	HPTEC/207/4531/EASTRIP/5219	Functional	Agro Office
62	UPS	EVADo	HPTEC/207/4531/EASTRIP/5220	Functional	Garment
63	36V Battery	EVADo	HPTEC/207/4531/EASTRIP/5221	Functional	ICT Lab2
64	36V Battery	EVADo	HPTEC/207/4531/EASTRIP/5222	Functional	ICT Lab4
65	36V Battery	EVADo	HPTEC/207/4531/EASTRIP/5223	Functional	Electronics
66	36V Battery	EVADo	HPTEC/207/4531/EASTRIP/5224	Functional	Garment
67	36V Battery	EVADo	HPTEC/207/4531/EASTRIP/5225	Functional	GMFA ICT Room
68	36V Battery	EVADo	HPTEC/207/4531/EASTRIP/5226	Functional	Library
69	36V Battery	EVADo	HPTEC/207/4531/EASTRIP/5227	Functional	Hotel
70	36V Battery	EVADo	HPTEC/207/4531/EASTRIP/5228	Functional	Finance
71	36V Battery	EVADo	HPTEC/207/4531/EASTRIP/5229	Functional	TTLD
72	36V Battery	EVADo	HPTEC/207/4531/EASTRIP/5230	Functional	ICT/ECOTE
73	36V Battery	EVADo	HPTEC/207/4531/EASTRIP/5231	Functional	Aschalew Room
74	36V Battery	EVADo	HPTEC/207/4531/EASTRIP/5232	Functional	EASTRIP



75	36V Battery	EVADo	HPTEC/207/4531/EASTRIP/5233	Functional	Hotel Front Office
76	36V Battery	EVADo	HPTEC/207/4531/EASTRIP/5234	Functional	Hotel Store
77	36V Battery	EVADo	HPTEC/207/4531/EASTRIP/5235	Functional	Agro Office
78	36V Battery	EVADo	HPTEC/207/4531/EASTRIP/5236	Functional	Garment
79	Wirell Access Point(Outdoor)	Huwawei	HPTEC/207/4531/EASTRIP/5237	Functional	Garment
80	Wirell Access Point(Outdoor)	Huwawei	HPTEC/207/4531/EASTRIP/5238	Functional	Garment
81	Wirell Access Point(Outdoor)	Huwawei	HPTEC/207/4531/EASTRIP/5239	Functional	Admin
82	Wirell Access Point(Outdoor)	Huwawei	HPTEC/207/4531/EASTRIP/5240	Functional	Admin
83	Wirell Access Point(Outdoor)	Huwawei	HPTEC/207/4531/EASTRIP/5241	Functional	Admin
84	Wirell Access Point(Outdoor)	Huwawei	HPTEC/207/4531/EASTRIP/5242	Functional	Admin
85	Wirell Access Point(Outdoor)	Huwawei	HPTEC/207/4531/EASTRIP/5243	Functional	Admin
86	Wirell Access Point(Outdoor)	Huwawei	HPTEC/207/4531/EASTRIP/5244	Functional	ICT
87	Wirell Access Point(Outdoor)	Huwawei	HPTEC/207/4531/EASTRIP/5245	Functional	Library
88	Wirell Access Point(Outdoor)	Huwawei	HPTEC/207/4531/EASTRIP/5246	Functional	Library
89	Wirell Access Point(Outdoor)	Huwawei	HPTEC/207/4531/EASTRIP/5247	Functional	Library
90	Wirell Access Point(Outdoor)	Huwawei	HPTEC/207/4531/EASTRIP/5248	Functional	KAB
91	Wirell Access Point(Outdoor)	Huwawei	HPTEC/207/4531/EASTRIP/5249	Functional	KAB
92	Wirell Access Point(Outdoor)	Huwawei	HPTEC/207/4531/EASTRIP/5250	Functional	KAB
93	Wirell Access Point(Outdoor)	Huwawei	HPTEC/207/4531/EASTRIP/52058	Functional	KAB
94	Wirell Access Point(Outdoor)	Huwawei	HPTEC/207/4531/EASTRIP/52059	Functional	Hall
95	Wirell Access Point(Indoor)	Huwawei	HPTEC/207/4531/EASTRIP/52060	Functional	Technology
96	Wirell Access Point(Indoor)	Huwawei	HPTEC/207/4531/EASTRIP/52061	Functional	TTLD
97	Wirell Access Point(Indoor)	Huwawei	HPTEC/207/4531/EASTRIP/52062	Functional	ICT Staff
98	Wirell Access Point(Indoor)	Huwawei	HPTEC/207/4531/EASTRIP/52063	Functional	Library
99	Wirell Access Point(Indoor)	Huwawei	HPTEC/207/4531/EASTRIP/52064	Functional	Hotel
100	ThinClient_1	HT300	HPTEC/207/4531/EASTRIP/5259	Functional	VDI_Room_1
101	ThinClient_2	HT300	HPTEC/207/4531/EASTRIP/5260	Functional	VDI_Room_1
102	ThinClient_3	HT300	HPTEC/207/4531/EASTRIP/5261	Functional	VDI_Room_1
103	ThinClient_4	HT300	HPTEC/207/4531/EASTRIP/5262	Functional	VDI_Room_1
104	ThinClient_5	HT300	HPTEC/207/4531/EASTRIP/5263	Functional	VDI_Room_1
105	ThinClient_6	HT300	HPTEC/207/4531/EASTRIP/5264	Functional	VDI_Room_1



106	ThinClient_7	HT300	HPTEC/207/4531/EASTRIP/5265	Functional	VDI_Room_1
107	ThinClient_8	HT300	HPTEC/207/4531/EASTRIP/5266	Functional	VDI_Room_1
108	ThinClient_9	HT300	HPTEC/207/4531/EASTRIP/5267	Functional	VDI_Room_1
109	ThinClient_10	HT300	HPTEC/207/4531/EASTRIP/5268	Functional	VDI_Room_1
110	ThinClient_11	HT300	HPTEC/207/4531/EASTRIP/5269	Functional	VDI_Room_1
111	ThinClient_12	HT300	HPTEC/207/4531/EASTRIP/5270	Functional	VDI_Room_1
112	ThinClient_13	HT300	HPTEC/207/4531/EASTRIP/5271	Functional	VDI_Room_1
113	ThinClient_14	HT300	HPTEC/207/4531/EASTRIP/5272	Functional	VDI_Room_1
114	ThinClient_15	HT300	HPTEC/207/4531/EASTRIP/5273	Functional	VDI_Room_1
115	ThinClient_16	HT300	HPTEC/207/4531/EASTRIP/5274	Functional	VDI_Room_1
116	ThinClient_17	HT300	HPTEC/207/4531/EASTRIP/5275	Functional	VDI_Room_1
117	ThinClient_18	HT300	HPTEC/207/4531/EASTRIP/5276	Functional	VDI_Room_1
118	ThinClient_19	HT300	HPTEC/207/4531/EASTRIP/5277	Functional	VDI_Room_1
119	ThinClient_20	HT300	HPTEC/207/4531/EASTRIP/5278	Functional	VDI_Room_1
120	ThinClient_21	HT300	HPTEC/207/4531/EASTRIP/5279	Functional	VDI_Room_1
121	ThinClient_22	HT300	HPTEC/207/4531/EASTRIP/5280	Functional	VDI_Room_1
122	ThinClient_23	HT300	HPTEC/207/4531/EASTRIP/5281	Functional	VDI_Room_1
123	ThinClient_24	HT300	HPTEC/207/4531/EASTRIP/5282	Functional	VDI_Room_1
124	ThinClient_25	HT300	HPTEC/207/4531/EASTRIP/5283	Functional	VDI_Room_1
125	ThinClient_26	HT300	HPTEC/207/4531/EASTRIP/5284	Functional	VDI_Room_1
126	ThinClient_27	HT300	HPTEC/207/4531/EASTRIP/5285	Functional	VDI_Room_1
127	ThinClient_28	HT300	HPTEC/207/4531/EASTRIP/5286	Functional	VDI_Room_1
128	ThinClient_29	HT300	HPTEC/207/4531/EASTRIP/5287	Functional	VDI_Room_1
129	ThinClient_30	HT300	HPTEC/207/4531/EASTRIP/5288	Functional	VDI_Room_1
130	ThinClient_31	HT300	HPTEC/207/4531/EASTRIP/5289	Functional	VDI_Room_1
131	ThinClient_32	HT300	HPTEC/207/4531/EASTRIP/5290	Functional	VDI_Room_1
132	ThinClient_33	HT300	HPTEC/207/4531/EASTRIP/5291	Functional	VDI_Room_1
133	ThinClient_34	HT300	HPTEC/207/4531/EASTRIP/5292	Functional	VDI_Room_1
134	ThinClient_35	HT300	HPTEC/207/4531/EASTRIP/5293	Functional	VDI_Room_1
135	ThinClient_36	HT300	HPTEC/207/4531/EASTRIP/5294	Functional	VDI_Room_1
136	ThinClient_37	HT300	HPTEC/207/4531/EASTRIP/5295	Functional	VDI_Room_1
137	ThinClient_38	HT300	HPTEC/207/4531/EASTRIP/5296	Functional	VDI_Room_1
138	ThinClient_39	HT300	HPTEC/207/4531/EASTRIP/5297	Functional	VDI_Room_1
139	ThinClient_40	HT300	HPTEC/207/4531/EASTRIP/5298	Functional	VDI_Room_1
140	ThinClient_41	HT300	HPTEC/207/4531/EASTRIP/52081	Functional	VDI_Room_2
141	ThinClient_42	HT300	HPTEC/207/4531/EASTRIP/52082	Functional	VDI_Room_2





178	ThinClient_79	HT300	HPTEC/207/4531/EASTRIP/52119	Functional	VDI_Room_2
179	ThinClient_80	HT300	HPTEC/207/4531/EASTRIP/52120	Functional	VDI_Room_2
180	Wirell Access Point(Outdoor)	Huwawei	HPTEC/207/4531/EASTRIP/52121	Functional	Garment
181	Wirell Access Point(Outdoor)	Huwawei	HPTEC/207/4531/EASTRIP/52122	Functional	Hotel
182	Wirell Access Point(Outdoor)	Huwawei	HPTEC/207/4531/EASTRIP/52123	Functional	Hotel
183	Wirell Access Point(Outdoor)	Huwawei	HPTEC/207/4531/EASTRIP/52124	Functional	Hotel
184	UPS	EVADo	HPTEC/207/4531/EASTRIP/52125	Functional	Water
185	36V Battery	Huwawei	HPTEC/207/4531/EASTRIP/52126	Functional	Water
186	Video Conferance Screen	Huwawei	HPTEC/207/4531/EASTRIP/52127	Functional	Main Hall
187	Output Battery	Huwawei	HPTEC/207/4531/EASTRIP/52128	Functional	Main Hall
188	10 KV Battery	Huwawei	HPTEC/207/4531/EASTRIP/52129	Functional	Main Hall
189	UPS	EVADo	HPTEC/207/4531/EASTRIP/5220	Functional	SURVEYING
190	36V Battery	EVADo	HPTEC/207/4531/EASTRIP/5221	Functional	SURVEYING
191	UPS	EVADo	HPTEC/207/4531/EASTRIP/5220	Functional	AGRO
192	36V Battery	EVADo	HPTEC/207/4531/EASTRIP/5221	Functional	AGRO

