

AGRICULTURE POLICY MONITORING AND EVALUATION CAPACITY BUILDING PROJECT

PHRD GRANT No. TFOA4449

IMPLEMENTED BY MINISTRY OF ECONOMY OF THE REPUBLIC OF ARMENIA

**Special Purpose Project Financial Statements
and
Independent Auditor's Report**

For the period January 1 to October 3, 2022

**YEREVAN
October 2022**

IMPLEMENTATION OF AGRICULTURE POLICY MONITORING AND EVALUATION CAPACITY BUILDING PROJECT

PHRD GRANT No. TFOA4449

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STATEMENT OF MANAGEMENT RESPONSIBILITY FOR THE PREPARATION OF THE FINANCIAL STATEMENTS

The project coordinators at the Ministry of Economy of the Republic of Armenia (“the Project management”) is responsible for the preparation of the special purpose financial statements for the period January 1 to October 3, 2022 of “Agriculture Policy Monitoring and Evaluation Capacity Building Project” (“the Project”) financed by the PHRD Grant No. TF0A4445 dated 23 March 2017, in compliance with the International Public Sector Accounting Standard “Financial Reporting under the Cash Basis of Accounting” (IPSAS-Cash Basis) issued by the International Public Sector Accounting Standards Board (IPSASB) and the Financial Management Manual for World Bank Financed Investment Operations (WB Guidelines).

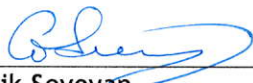
In preparing the special purpose financial statements, the Project management is responsible for:

- Properly selecting and applying accounting policies;
- Presenting information, including accounting policies, in a manner that provides relevant, reliable, comparable and understandable information;
- Providing additional required disclosures.

Management is also responsible for:

- Designing, implementing and maintaining an effective and sound system of internal controls, throughout the Project;
- Maintaining adequate accounting records that are sufficient to show and explain the Project’s transactions, and which enable them to ensure that the special purpose financial statements of the Project comply with IPSAS - Cash Basis and the WB Guidelines;
- Taking such steps that are reasonably available to them to safeguard the assets of the Project and to affirm that funds received have been used in accordance with the Loan Agreement, and World Bank related guidelines, with due attention to economy and efficiency, and only for the purposes for which the financing was provided;
- Maintaining documents, records and accounts to support expenditures incurred;
- Maintaining the Designated account in accordance with the provision of the Letter Agreement, and World Bank related guidelines;
- Procuring Goods and Services financed in accordance with the Letter Agreement and World Bank related guidelines; and
- Preventing and detecting fraud and other errors.

The special purpose financial statements for the period January 1 to October 3, 2022 were signed on 14 October 2022 by the Project management.



Garnik Sevoyan
Project Manager



Shushanik Grigoryan
Financial management consultant

INDEPENDENT AUDITOR'S REPORT

To the Ministry of Economy of the Republic of Armenia,

Opinion

We have audited the accompanying special purpose financial statements of the "Agriculture Policy Monitoring and Evaluation Capacity Building Project" ("the Project") financed by the PHRD Grant No. TF0A4445 dated 23 March 2017 ("the Letter Agreement") and implemented by the Ministry of Economy of the Republic of Armenia ("the Ministry"), which comprise the statement of cash receipts and payments, the statement of uses of funds by Project activity for the period from January 1 to October 3, 2022, and a summary of significant accounting policies and other explanatory notes.

In our opinion, the special purpose financial statements for the period from January 1 to October 3, 2022 prepared in all material respects in accordance with International Public Sector Accounting Standard: *Financial Reporting Under the Cash Basis of Accounting* (IPSAS-Cash Basis).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) as issued by International Auditing and Assurance Standards Board (IAASB). 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 Project and the Ministry in accordance with the *International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code)*, and we have fulfilled out other ethical requirements in accordance with IESBA Code.

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

Emphasis of Matter- Cash Basis of Accounting

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes those financial statements are prepared in accordance with cash basis framework, as a result, they may not be suitable for another purposes.

Emphasis of Matter- Completion of the Project

We draw attention to Note 8 to the financial statements, which describes that the Project was completed as at reporting date. Our opinion is not modified in respect of this matter.

Management's Responsibility for the Special Purpose Financial Statements

The management of the Ministry is responsible for the preparation and fair presentation of these special purpose financial statements in accordance with IPSAS-Cash Basis issued by the International Public Sector Accounting Standards Board (IPSASB), and Financial Management Manual for World Bank Financed Investment Operations (WB Guidelines), and for such internal control as management determines is necessary to enable the preparation of special purpose financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility for the Audit of the Special Purpose Financial Statements

Our objectives are to obtain reasonable assurance about whether the special purpose financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is high level of assurance, but is not a guaranty that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements arise from fraud and error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these special purpose financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the special purpose financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the special purpose financial statements, including the disclosures, and whether the special purpose financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal Requirements

To comply with the terms of the Letter Agreement, the Ministry shall insure that:

1. funds have been used in accordance with the conditions of the Letter Agreement concluded between the International Bank for Reconstruction and Development (IBRD) and the Republic of Armenia, and World Bank related guidelines, with due attention to economy and efficiency, and only for the purposes for which the financing was provided;
2. supporting documents, records and accounts have been maintained to support expenditures incurred. Expenditures included in the withdrawal applications and reimbursed against are eligible for financing under the Letter Agreement; Interim Unaudited Financial Reports (IFRs) issued by Project during the Reporting period are in agreement with the underlying books of account;
3. The Designated account used have been maintained in accordance with the provision of the Letter Agreement, and World Bank related guidelines;
4. Goods and Services financed have been procured in accordance with the Letter Agreement and World Bank related guidelines.

In our opinion, the Ministry has complied with the above requirements during period January 1 to October 3, 2022.

14 October 2022
"BDO Armenia" cjsc




Gnel Khachatryan, FCCA
Engagement partner

Statement of cash receipts and payments
For the period from January 1 to October 3, 2022
(Amounts are shown in US dollars)

	Year ended 31-Dec-2021	Actual			Planned Cumulative as at 03-Oct- 2022	Variance Cumulative as at 03-Oct- 2022	PAD Life of project
		Cumulative as at 31-Dec-2021	Jan 1 - Oct 3, 2022	Cumulative as at 03-Oct-2022			
Opening Working Capital							
Designated Account	54,318.1		32,158.2	-			
Government Co-financing Account	-		12.5	-			
Total	54,318.1		32,170.7	-			
Sources of Funds							
PHRD TF Grant	306,565.3	551,230.9	575,060.1	1,126,291.0			
Government of Armenia	62,692.0	92,910.2	126,051.1	218,961.3			
Total	369,257.3	644,141.2	701,111.2	1,345,252.3			
Foreign Exchange gain/(loss)	4,273.6	1,306.8	1,197.2	2,504.0			
Uses of Funds							
CATEGORY 1							
Goods, non-consulting services and consulting services under Part 1 of the Project	330,301.4	496,499.6	660,910.5	1,157,410.1	1,186,537.5	(29,127.4)	1,638,000.0
CATEGORY 2							
Goods, non-consulting services, consulting services and operating costs under Part 2 of the Project	65,377.0	116,777.7	73,568.6	190,346.3	153,194.1	37,152.1	162,000.0
Total	395,678.4	613,277.3	734,479.0	1,347,756.3	1,339,731.6	8,024.7	1,800,000.0
Closing Working Capital							
Designated Account	32,158.2	32,158.2	-	-			
Government Co-financing Account	12.5	12.5	-	-			
Total	32,170.6	32,170.6	-	-			

The project special purpose financial statements were signed by the Project management on 14 October 2022. The accompanying notes in pages 8 to 16 form an integral part of these project special purpose financial statements.


Garnik Sevoyan
Project Manager


Shushanik Grigoryan
Financial management consultant

Agriculture Policy Monitoring and Evaluation Capacity Building Project
 PHRD Grant No. TFOA4449

Statement of uses of funds by Project activity
 For the period from January 1 to October 3, 2022

(Amounts are shown in US dollars)

Project Activities	Actual				Planned	Variance	PAD
	Year ended 31-Dec-2021	Cumulative as at 31-Dec-2021	Jan 1 - Oct 3, 2022	Cumulative as at 03-Oct- 2022	Cumulative as at 03-Oct-2022	Cumulative as at 03-Oct-2022	Life of Project
Part 1: Capacity building for evidence-based policy making analysis and formulation	330,301.4	496,499.6	660,910.5	1,157,410.1	1,186,537.5	(29,127.4)	1,638,000.0
Part 2: Project Management and Administration, Monitoring and Evaluation, and Knowledge Dissemination	65,377.0	116,777.7	73,568.6	190,346.3	153,194.1	37,152.1	162,000.0
Total Project Expenditure	395,678.4	613,277.3	734,479.0	1,347,756.3	1,339,731.6	8,024.7	1,800,000.0

The project special purpose financial statements were approved by the Project management on 14 October 2022. The accompanying notes in pages 8 to 16 form an integral part of these project special purpose financial statements.



Garnik Sevoyan
 Project Manager



Shushanik Grigoryan
 Financial management consultant

Notes to the special purpose financial statements
For the period from January 1 to October 3, 2022

1. General information

1.1. The Project

The Letter Agreement No. TFOA4449 was concluded on 23 March 2017 between the Republic of Armenia and the International Bank for Reconstruction and Development (IBRD), according to which IBRD provided a grant in an amount of 1,800,000 USD.

The Letter Agreement becomes effective on October 16, 2017.

Transactions on the Project started in August 2019.

The grant is provided for the purpose of implementation of “Agriculture Policy Monitoring and Evaluation Capacity Building Project” (the Project).

According to the Letter Agreement, the Closing Date of the Project is set on 31 May 2022.

The Grace Period for submitting withdrawal applications for the expenditures incurred before the Closing date is four months following the Closing date, 30 September 2022.

1.2. The Project objective

The objective of the Project is to strengthen the Recipient's monitoring and evaluation capacity and systems to enable itself to carry out evidence-based agriculture policy analysis and formulation.

The Project consists of two components:

- Component I: Capacity Building for Evidence-Based Policy-Making Analysis and Formulation
- Component II: Project Management and Administration, Monitoring & Evaluation, Knowledge Dissemination

Component 1: Capacity building for evidence-based policy making analysis and formulation

- Staff training program for capacity building
- Skills building for survey design and analysis
- Specific economic evaluations
- Information technology support and database management
- Technical assistance

Component 2: Project Management and Administration, Monitoring and Evaluation, and Knowledge Dissemination

- Project Management and Administration
- Monitoring and Evaluation
- Knowledge Dissemination

The Project will be implemented under the leadership of the Project Steering Committee (PSC).

Notes to the special purpose financial statements
For the period from January 1 to October 3, 2022

1.3. The Project Budget and Financing

The Project is being financed by the following sources:

- Grant No. TFOA4449 - 100% exclusive of taxes,
- The Government of the Republic of Armenia (Government of RoA) - taxes.

Category	Grant No. TFOA4449	Government of the RoA	Total
	USD	USD	USD
1. Goods, non-consulting services and consulting services under Part 1 of the Project	1,638,000.0	477,000.0	2,115,000.0
2. Goods, non-consulting services, consulting services and operating costs under Part 2 of the Project	162,000.0	49,000.0	211,000.0
Total	1,800,000.0	526,000.0	2,326,000.0

1.4. Project Implementation

The Project is implemented by Ministry of Economy of the Republic of Armenia (“Ministry”).

The address of the Ministry is: Mher Mkrtchyan 5, Yerevan 10, Republic of Armenia.

2. Summary of significant accounting policies

2.1. Preparation and presentation of financial statements

The special purpose financial statements are prepared in accordance with the International Public Sector Accounting Standard: *Financial Reporting Under the Cash Basis of Accounting* (IPSAS-Cash Basis), issued by the International Public Sector Accounting Standards Board (IPSASB), and presented in accordance with Financial Management Manual for World Bank Financed Investment Operations (March 2010): RM 3 - Financial Reporting and Auditing.

The special purpose project financial statements consist of:

- Statement of cash receipts and payments,
- Statement of uses of funds by project activity,
- Summary of significant accounting policies and other explanatory notes.

The principal accounting policies applied in the preparation of these special purpose financial statements are set out below. These policies have been consistently applied to all the periods presented.

2.2 Cash basis of accounting

Project financing is recognized as a source of project funds when the cash is received. Project expenditures are recognized as a use of project funds when the payments are made.

Notes to the special purpose financial statements
For the period from January 1 to October 3, 2022

2.3 Reporting currency

The reporting currency of these special purpose financial statements is United States dollar (USD). The contribution of the Government of RA and expenditures made in local currency, Armenian Dram (AMD), are translated into USD based at the exchange rate defined by the Treasury of the Republic of Armenia at the date of the transaction.

The effect of exchange rate changes on cash held on local currency is reported as separate line item in the statement of cash receipts and payments.

2.4 Foreign currency transactions

Foreign currency is a currency other than the reporting currency of the Project.

Project accounts are maintained in USD and Armenian Drams (AMD).

Transactions in foreign currencies are translated to presentation currency at exchange rates at the dates of these transactions. The exchange rate:

- 1) Before March 1, 2021 is settlement average rate of foreign currency over functional currency as of the transaction date established by the Central Bank of the Republic of Armenia (the CBA).
- 2) Since March 1, 2021:
 - For the inflows is used the foreign exchange purchase rate as of the transaction date set by the Central Bank of the RA.
 - For outflows is used the foreign exchange selling rate as of the transaction date set by the Central Bank of the RA.

2.5. Taxes

Taxes are paid in accordance with the tax regulations of the Republic of Armenia.

2.6. Budget

Expenditure budget is created based on actual accumulated expenditures for the last period plus the updated procurement plans for the reporting period.

2.7. Procurement

Goods and non-consultant services estimated to cost less than US\$1.0 million were procured through Request for Bid, and less than US\$100,000 through Request for Quotation. Direct Selection, which is in agreement with the provisions of the World Bank "Procurement Regulations for IPF Borrowers" dated July 2016, could be applied also. The procurement of goods/non-consulting services following method of "Request of Quotations" and RFB were conducted through the local e-procurement system (ARMEPS).

Notes to the special purpose financial statements
For the period from January 1 to October 3, 2022

3. Summary of Summary Reports and SOEs

For the period January 1 to October 3, 2022

Withdrawal No	Withdrawal application value date	Payment categories		Total
		1. Goods, non-consulting services and consulting services under Part 1 of the Project	2. Goods, non-consulting services, consulting services and operating costs under Part 2 of the Project	
		USD	USD	
10-ADDA	03-Feb-2022	42,905.4	19,727.3	62,632.7
11-ADDA	18-Apr-2022	62,849.5	7,920.5	70,770.0
12-ADDA	13-May-2022	68,987.1	4,290.5	73,277.6
13-ADDA	08-Jun-2022	61,598.7	598.4	62,197.1
15-ADDA	30-Jun-2022	72,838.2	4,141.0	76,979.2
16-ADDA	18-Jul-2022	76,024.6	-	76,024.6
17-ADDA	25-Jul-2022	79,655.4	-	79,655.4
18-DA	28-Sep-2022	42,826.8	25,284.7	68,111.4
Total		507,685.7	61,962.3	569,648.1

4. Statement of Designated Account

Bank account number	900000903956
Bank	Central Treasury
Bank location	1 Meliq-Adamyam str. Yerevan, Republic of Armenia 0010
Currency	USD

	PHRD Grant No. TFOA4449	
	Period Jan 1-Sep 30, 2022	Year ended 31-Dec-2021
1. Opening balance	32,158.2	54,318.1
2. Add: opening discrepancy		-
3. IBRD advance/replenishment	501,536.7	306,565.3
4. Less: Refund to IBRD from DA	(11,888.6)	-
5. Present outstanding amount advanced to DA	521,806.3	360,883.4
6. DA closing balance	-	32,158.2
7. Add: Amount of eligible expenditures paid	521,806.3	328,725.2
8. Less: interest earned (if credited to DA)	-	-
9. Total advance accounted for	521,806.3	360,883.4
10. Closing discrepancy (5)-(9)	-	-

Notes to the special purpose financial statements
 For the period from January 1 to October 3, 2022

5. Statement of financial position

The Statement of financial position discloses assets, liabilities, and net assets of the Project as at reporting date. It is prepared in accrual basis that is transactions are recognized when they occur (and not only when cash is received or paid).

	note	As at 03-Oct-2022 USD	As at 31-Dec-2021 USD
ASSETS			
Cash and cash equivalents		-	32,170.6
Prepayments		-	-
Total assets		<u>-</u>	<u>32,170.6</u>
LIABILITIES			
Payables		-	-
Total liabilities		<u>-</u>	<u>-</u>
NET ASSETS			
Cumulative income	7		
PHRD Grant No. TFOA4449		1,126,291.0	551,230.9
Government of RoA		218,961.3	92,910.2
		<u>1,345,252.3</u>	<u>644,141.2</u>
Cumulative expenses	6		
Project expenses		(1,347,756.3)	(613,277.3)
		<u>(1,347,756.3)</u>	<u>(613,277.3)</u>
Foreign exchange gain/(loss)		2,504.0	1,306.8
Total net assets		<u>-</u>	<u>32,170.7</u>

Notes to the special purpose financial statements
For the period from January 1 to October 3, 2022

6. Project Expenditures

6.1. Project expenditures financing per funds

Expenditure category	PHRD Grant No. TFOA4449	Government of RA	Total
	USD	USD	USD
	Cumulative as at 31 Dec 2020		
1. Goods, non-consulting services and consulting services under Part 1 of the Project	152,354.7	13,843.4	166,198.2
2. Goods, non-consulting services, consulting services and operating costs under Part 2 of the Project	37,992.8	13,408.0	51,400.8
Total	190,347.6	27,251.4	217,599.0
	Year ended 31 Dec 2021		
1. Goods, non-consulting services and consulting services under Part 1 of the Project	280,451.3	49,850.1	330,301.4
2. Goods, non-consulting services, consulting services and operating costs under Part 2 of the Project	48,274.0	17,103.0	65,377.0
Total	328,725.2	66,953.1	395,678.3
	Period ended 3 Oct 2022		
1. Goods, non-consulting services and consulting services under Part 1 of the Project	561,336.3	99,574.2	660,910.5
2. Goods, non-consulting services, consulting services and operating costs under Part 2 of the Project	45,882.0	27,686.6	73,568.6
Total	607,218.3	127,260.8	734,479.0
	Cumulative as at 3 Oct 2022		
1. Goods, non-consulting services and consulting services under Part 1 of the Project	994,142.3	163,267.7	1,157,410.0
2. Goods, non-consulting services, consulting services and operating costs under Part 2 of the Project	132,148.8	58,197.6	190,346.3
Total	1,126,291.0	221,465.3	1,347,756.3

Notes to the special purpose financial statements
For the period from January 1 to October 3, 2022

6.2. Project expenditure budget execution

Category	Cumulative Expenditures as at 03-Oct-2022	Total budget	Implementation (Note 8)
	USD	USD	%
1. Goods, non-consulting services and consulting services under Part 1 of the Project	1,157,410.0	2,115,000.0	55%
2. Goods, non-consulting services, consulting services and operating costs under Part 2 of the Project	190,346.3	211,000.0	90%
Total	1,347,756.3	2,326,000.0	58%

7. Financing

7.1. PHRD Grant No. TFOA4449

	Year ended 12/31/2019 USD	Year ended 12/31/2020 USD	Year ended 12/31/2021 USD	Year ended 10/03/2022	Cumulative as at 3 Oct 2022 USD
Advances/ (advance recovery)	80,000.0	-	-	(80,000.0)	-
Direct Payment	-	-	-	85,412.0	85,412.0
SOE and Summary Report	-	164,665.7	306,565.3	569,648.1	1,040,879.1
Total	80,000.0	164,665.7	306,565.3	575,060.1	1,126,291.1
Total financing budget					1,800,000.0
Percentage of finance provided (Note 8)					63%

7.2. Government of RA

	Year ended 12/31/2019 USD	Year ended 12/31/2020 USD	Year ended 12/31/2021 USD	Year ended 10/03/2022	Cumulative as at 3 Oct 2022 USD
Financed	2,878.3	27,339.9	62,692.0	126,051.1	218,961.3
Total	2,878.3	27,339.9	62,692.0	126,051.1	218,961.3
Total financing budget					526,000.0
Percentage of finance provided					42%

Notes to the special purpose financial statements
For the period from January 1 to October 3, 2022

8. Project completion

The Closing date of the funding as updated is set at 31 May 2022 (“Closing date”), and the Grace Period is set at 30 Sept 2022 (“Grace period”). (Note 1.1.)

The transactions are completed as at 3 October 2022 (“Reporting date”).

The Project implementation is deteriorated due to COVID-19 pandemic that commenced in Spring 2020 with negative impact spanned till 2021, war between Armenia and Azerbaijan in Sept - Nov 2020. Though the Project Closing date is extended from May 2021 to May 2022, a significant portion (42%) of the Project budget was not implemented. (Note 6.2)

As at signing this financial statements:

- a) The PHRD Grant No. TFOA4449 undisbursed balance is in the amount of USD 673,708.90, which will be cancelled. (Note 7.1)
- b) The advance balance as at Reporting date was covered in full. (Note 7.1)
- c) No SOEs or other withdraw applications are submitted after Reporting date.
- d) There are no outstanding cash balances as at Reporting date.
- e) There are no outstanding payables or uncovered advances to contractors as at Reporting date.
- f) There are no pending litigations related to the Project as at Reporting date and as at approval date of these financial statements.

Even though 42% of budgeted funding was not disbursed, the Project’s key performance indicators were met, achieving PDO indicator targets as well as intermediate indicator targets. This is partially attributed to extension of the Closing date enabling implementation of the activities and efficient use of resources.

Number of additional datasets included in database and regularly updated. The final data warehouse (DW) is operating and applied by the departments of the Ministry of Economy with 27 datasets in it. The target of this indicator was 8, while 27 datasets were developed.

Number of policy tools developed and regularly applied, with staff trained in their use. The target was 4, while the actual indicator was 32.

Number of independent policy evaluations and surveys completed. Target was planned to have 20 independent policy evaluations and survey completed which is completed.

ANNEX 1. RECONCILIATION BETWEEN THE AMOUNTS SUBMITTED BY THE PROJECT AND DISBURSED BY THE WORLD BANK

Agriculture Policy Monitoring and Evaluation Capacity Building Project

PHRD Grant No. TFOA4449

For the period from January 1 to October 3, 2022

In USD

Expenditure Category	Transfer No	Project	WB	Difference
Advance/(repayment)	18-DA	(68,111.4)	(68,111.4)	0
	Refund	(11,888.6)	(11,888.6)	0
		(80,000.0)	(80,000.0)	
1.Goods, non-consulting services and consulting services under Part 1 of the Project	10-ADDA	42,905.4	42,905.4	0
	11-ADDA	62,849.5	62,849.5	0
	12-ADDA	68,987.1	68,987.1	0
	13-ADDA	61,598.7	61,598.7	0
	14-DP	85,412.0	85,412.0	0
	15-ADDA	72,838.2	72,838.2	0
	16-ADDA	76,024.6	76,024.6	0
	17-ADDA	79,655.4	79,655.4	0
	18-DA	42,826.8	42,826.8	0
		593,097.8	593,097.8	
2.Goods, non-consulting services, consulting services and operating costs under Part 2 of the Project	10-ADDA	19,727.3	19,727.3	0
	11-ADDA	7,920.5	7,920.5	0
	12-ADDA	4,290.5	4,290.5	0
	13-ADDA	598.4	598.4	0
	15-ADDA	4,141.0	4,141.0	0
	18-DA	25,284.7	25,284.7	0
			61,962.3	61,962.3
Total		575,060.1	575,060.1	