

# **AUDITED PROJECT FINANCIAL STATEMENTS**

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Project N° : 1100001612

IFAD Grant No. 1000004140 / G-I-DSF-8094-

Period covered: 1 January 2017 – 31 December 2017

## **Seed Development Project (SDP)**

Prepared by: National Audit Chamber of Sudan

Received on 19 June 2019

The Audited project financial statements are documents owned by the Borrower/ Recipient. The views expressed herein do not necessarily represent those IFAD's Executive Board, Management or Staff. This document is made publicly available in accordance with the "Conceptual Framework on Financial Reporting and Auditing of IFAD-Financed Projects (2018)"

بسم الله الرحمن الرحيم  
Republic of the Sudan  
National Audit Chamber  
P.O Box: 91-Khartoum  
Tel: 83778231- 778232-771566

Date:

TO: Programme Director

Subject: Audit Findings Report Western Sudan Resources Management  
Program (WSRMP) for the year ended December 31, 2017.

Dear Sir,

I am pleased to send you the original audit report regarding to the above mentioned program for the year ended December 31, 2017, and four copies thereof. You are kindly requested to forward the four copies of the report to the WESRM and retain the original for your records.

It is also imperative that you carefully consider and follow-up the audit finding and observations and ensure implementation of the audit recommendations.

Thank you for your anticipated co-operation.

*Yours sincerely,*



Mohamed Elhaniz Nasr Mohamed Nasr FCCA  
Deputy Auditor General  
National Audit Chamber



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RMT



Republic Of The Sudan

National Audit Chamber

Date: 12/9/1439 التاريخ

Date: 28/5/2018 الموافق

جمهورية السودان  
ديوان المراجعة القومي  
الخرطوم

الرقم/ دم ق/.....

Independent Auditor's Report

TO: Western Sudan Resources Management Program (WSRMP)

EDoC

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Opinion

We have audited the accompanying financial statements of Seed Development Project (SDP) IFAD Grant No 1-SDF-8094-SD, which comprise statement of, sources and uses of funds for the year ended December 31, 2017, statement of special account as at December 31, 2017, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the project as at December 31, 2017, and its statement of sources and uses of funds for the year then ended, in accordance with the cash receipts and disbursements basis of accounting.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditors Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the project in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for professional Accountants (IESBA), and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the cash receipts and disbursements basis of accounting as modified by the recognition of receivables and payables, and for such internal control system as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the project's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements.


Our objectives are to obtain reasonable assurance about whether the 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 a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatement can arise from fraud or 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 financial statements.

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

**Independent Auditor's Report**  
**TO: Western Sudan Resources Management Program (WSRMP)**

- Identify and assess the risks of material misstatements of the financial statement , 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 misstatements 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.
- Evaluate the appropriateness of accounting polices used and the reasonableness of accounting estimates and related disclosures made by management.

We communicate with those charged with governance 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.


  
**Eltahir Abd -Elghayoum Ibrahim FCCA**  
**Auditor General**  
**Republic of Sudan**  
**Khartoum on 28 / 5 / 2018**  
**12 / 9 / 1439**

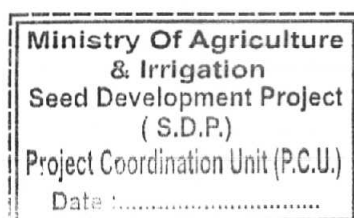


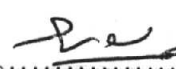
**Seed Development project (SDP)**  
**IFAD Grant No. I-SDF-8094-SD**

Statement of Sources and Uses of Funds for the Project for the Year ended Dec. 31, 2017

Narration	Note No	2017 SDG	2016 SDG
<b><u>Sources:</u></b>			
- Opening Balance	(2)	791,023.00	3,071,921.00
- IFAD Fund Received	(3)	20,259,379.00	9,179,898.00
- IFAD Direct Payment	(4)	2,586,918.00	4,969,434.00
- Government Contribution	(5)	1,239,196.00	1,139,196.00
- Other Fund Received	(6)	80,874.00	20,392.00
- Gain on Exchange Rate		1,759,911.00	2,326.00
<b>Total</b>		<b>26,717,301.00</b>	<b>18,383,167.00</b>
<b><u>Uses:</u></b>			
<b><u>Program. Expenditures by Components</u></b>			
1- Institution and Regulatory		534,937.00	2,593,065.00
2-Improvement of the Seed Production		1,083,843.00	1,567,715.00
3-Seed Market Development Support		10,650,073.00	6,565,731.00
4-Project Coordination and Management		11,754,663.00	6865,633.00
<b>Sub-total of Program Expenditures by Components</b>	(7)	<b>24,023,516.00</b>	<b>17,592,144.00</b>
Closing Balances – attached	(8)	2,693,785.00	791,023.00
<b>Grand Total</b>		<b>26,717,301.00</b>	<b>18,383,167.00</b>

Sign by   
Abdalla Salih Adam  
SDP-Financial Controller



Sign by   
Mohamed Yousof El Nour  
Principal Program Coordinator





## Seed Development project(SDP)

IFAD Grant No. I-SDF-8094-SD

Statement of Special for the Year ended December 31, 2017


Account No: [REDACTED] El Obied Branch

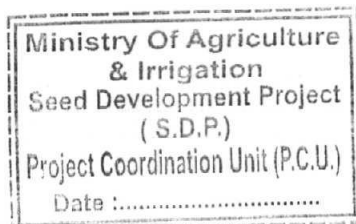
Grant Agreement: IFAD Grant No. ISDF-8094-SD


Currency: EURO

Narration	EURO	EURO
Opening Balance 1/1/2017	693,17	
Total Amount Released From IFAD 2017	1,221,349.33	
Refunded Amounts	1,965.93	1,224,008.43
Available Fund		
Minus:		
Transfer for Operating [REDACTED]		
Direct Payments from Special Account	800,000.00	
Total Transfers from Special Account	297,227.51	
Closing Balance as at 31/12/2017		(1,097,227.51)
		126,780.92

Note from (1) to (8) forming an integral part of these financial statements.

Sign by  .....  
Abdalla Salih Adam  
SDP- Financial Controller



Sign by  .....  
Mohamed Yousof El Nour  
Principal Program Coordinator




## Seed Development project (SDP)


Ref: Grant No. I-SDF-8094-SD

### Statement of Withdrawal Requested Submitted to IFAD – Year 2017

WA	Date	WA Claimed		WA Deposited In EURO	Outstanding EURO	Remarks
		Amount	Currency			
-	26.04.2017	-	EURO	460.000.00	0.00	Initial Deposit
55	29.05.2017	648,914.94	EURO	648,914.94	0.00	
53	12.06.2017	348,633.50	EURO	112,434.39	236,199.11	
54	23.02.2017	213,081.68	SDG	0.00	0.00	Direct Payment
56	08.06.2017	1,050,177.10	SDG	0.00	0.00	Direct Payment
54	01.10.2017	263,631.04	SDG	0.00	0.00	Direct Payment
59	28.12.2017	1,060,028.01	SDG	0.00	0.00	Direct Payment
<b>Total</b>		<b>3,584,466.27</b>		<b>1,221,349.33</b>		

Sign by  .....  
 Abdalla Salih Adam  
 SDP- Financial Controller

<b>Ministry Of Agriculture &amp; Irrigation</b> <b>Seed Development Project</b> <b>( S.D.P.)</b> <b>Project Coordination Unit (P.C.U.)</b> Date : .....
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Sign by  .....  
 Mohamed Yousof El Nour  
 Principal Program Coordinator



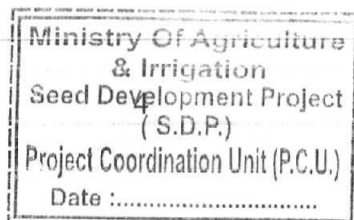
Ministry of Agriculture & Irrigation  
Western Sudan Resources Management Programme (WSRMP)

Ref: Grant No. I-SDF-8094-SD

Details of Amount released from IFAD Rome to Depository Central Bank of Sudan-El-Obeid Branch Currency EURO A/C No [REDACTED] related Grant No I-SDF-8094-SD. And transferred from it to [REDACTED] operating Account currency SDG A/C No [REDACTED]

Date	WA No	Opening Balance in A/C [REDACTED] Euro	Amount released from IFAD deposited A/C No [REDACTED] Euro	Amount Drowned From A/C No [REDACTED] Euro to operating or other Euro	Exchange rate SDG	Amount deposited to Operating A/C No [REDACTED] SDG	Total amount from special A/C equivalent-replenishment-SDG
01.01.2017		693.17	0.00	0.00	0.00	0.00	0.00
01.04.2017			0.00	300,000.00	16.576968	4,973,090.40	4,973,090.40
26.04.2017			460,000.00	0.00	0.00	0.00	0.00
29.05.2017	55		648,914.94	0.00	0.00	0.00	0.00
12.06.2017	53		112,434.39	0.00	0.00	0.00	0.00
15.06.2017			0.00	100,000.00	16.730453	1,673,045.34	1,673,045.34
22.06.2017				4,461.19	16.7074	74,534.89	74,534.89
04.07.2017				1988.34	16.9620	33,726.22	33,726.22
09.07.2017				37,894.43	17.0090	644,546.36	644,546.36
31.07.2017				13.75	18.3990	252.99	252.99
27.07.2017			0.00	100,000.00	17.53340	1,753,339.52	1,753,339.52
02.08.2017				14,683.54	17.6325	258,907.52	258,907.52
10.08.2017				16,953.14	17.5066	296,791.84	296,791.84
22.08.2017				9,755.59	17.6206	171,899.35	171,899.35
29.08.2017				34,908.15	17.7936	621,141.66	621,141.66
27.08.2017				39,814.03	17.8643	711,249.78	711,249.78
21.08.2017			0.00	100,000.00	17.523775	1,752,377.51	1,752,377.51
14.09.2017				8,660.00	17.1700	148,692.20	148,692.20
20.09.2017				20,202.10	17.9100	361,819.61	361,819.61
26.09.2017			0.0	100,000.00	37.9101491	3,791,014.91	3,791,014.91
25.10.2017				27,269.13	17.5496	478,562.32	478,562.32
07.11.2017				18,286.42	17.3100	316,537.93	316,537.93
06.12.2017				25,660.87	17.6600	453,170.96	453,170.96
24.012.2017				36,676.83	18.5679	681,011.71	681,011.71
25.12.2017			0.00	100,000.00	18.5310341	1,853,103.41	1,853,103.41
Amount Refunded from Trans. Dated 26/10/2016 -Payment on Participation Fees for Sanibel's 2016 Conference for Microfinance Network of Arab countries			1,965.93				
<b>Total</b>		<b>693.17</b>	<b>1,223,315.26</b>	<b>1,097,227.51</b>	<b>-</b>	<b>21,048,816.43</b>	<b>21,048,816.43</b>
Closing Balance A/C No [REDACTED] (bank statement) attached				<b>126,780.92</b>			

**Abdalla Salih Adam**  
SDP-Financial Controller



**Mohamed Yousof El Nour**  
Principal Programme





## **Note N0 (1)**

### **1. A. Introduction**

The Seed Development Project was approved by IFAD Executive Board on the 13<sup>th</sup> of December 2011 and became effective with the signature of the grant agreement N0.1-SDF-8094-SD in 24<sup>th</sup> February 2012. The project is implemented over six years 2012-2017 and its implementation is integrated within the ongoing project coordination unit of the IFAD co-financed Western Sudan Resource Management Program (WSRMP). The Project area consists of four localities: (i) in North Kordofan (NK) state, the localities of Rahad and Sheikan; (ii) in South Kordofan (SK) state, the localities of Abbassiya and Abu Gubeiha. These four localities are contiguous, easily accessible by road and have diversified production systems.

The Seed Development Project (SDP) overall goal is to improve food security, incomes and resilience to shocks of the smallholder producers (including youth and women) in rain-fed areas of North and South Kordofan.

The Project's development objective is to increase crop productivity for about 108,000 smallholders adopting certified seeds (including 39,000 women and 1,280 seed growers), in North and South Kordofan.

The Project's primary target group consists of smallholder farmers growing generally less than 15 feddans (6.3 ha) of land, engaging in traditional rain-fed agriculture as their main source of livelihood, cultivating mainly Sorghum, Millet, Groundnuts, Sesame, and Cowpea, and having limited access to inputs, assets and services. The target group consists of two categories, Seed Growers (SGGs), who are business minded young farmers interested in seed multiplication as an income generating activity and Grain Producers (GPGs) who are potential users of certified seeds.

The Project comprises four components: (i) Component 1: Strengthening and Development of the Institutional and Regulatory Environment; (ii) Component 2: Improvement of the Seed Production System; (iii) Component 3: Support Seed Market Development; and (iv) Component 4: Project Coordination and Management.

The Lead Project Agency is the Ministry of Agriculture and Irrigation, which chairs the Project Coordination Committee. The same PCC also governs WSRMP and the grant to the Republic of the Sudan for Scaling up the Agricultural Bank of Sudan Microfinance Initiative (ABSUMI). The management structure of the Project comprises a Project Coordination Unit (PCU), and State Focal Units (SFUs) embedded in the State Ministries of Agriculture, one in North Kordofan (NK) and one in South Kordofan (SK) that report directly to the PCU coordinator.

The main financiers of the project are: The International Fund for Agricultural Development (IFAD), the Government of the Republic of The Sudan (GoS), Seed Growers, Grain Producers and Private Sector Companies. IFAD would finance USD 10.07 million (57.7%) as a grant under the Debt Sustainability Framework. The Seed Growers and Grain Producers would contribute USD 2.50 million (14.3%) through insuring their production and by contributing towards the upkeep of the extension system. The Private Sector Companies would finance USD 1.48 million (8.5%).

GOS would finance USD 3.42 million (19.6%) as crop insurance sharing the costs with the Seed Growers and Grain Producers, duties and taxes and the incremental recurrent costs.

## **1. B. Accounting Policies:**

### **Significant Accounting Policies:**

The principal accounting policies adopted in the preparation of these financial statements are set out below:-

#### **1. Historical Cost Convention.**

The financial statement is prepared under the historical cost convention.

#### **2. Basis of accounting:**

The financial statements have been prepared on a cash basis of accounting as modified by the recognition of receivables and payables respectively. These statements are complied with the IFAD financial reporting guidelines.

#### **3. Receipts:**

Receipts are recognized in the program financial statement when received.

#### **4. Payments:**

Payments are recognized in the program financial statement in the period in which it is paid rather than incurred.

#### **5. Foreign currency transactions:**

Transactions denominated in foreign currency are translated into Sudanese pounds at the rates ruling on the date of transaction and the bank balances at 31 December translated to SDG by the rate of the Central Bank of Sudan

#### **5. Advances:**

Advances include working advance payments made to some stakeholders involved in implementation of project activities and have not been accounted for during the period. Advances are recorded as memorandum and recognized in the project financial statements when they are accounted for. Advances that are not accounted for at the end of the year are recorded as receivables.

Note No: (2)  
Opening Balances

Narration	2017	2016
SDP Special A/C No [REDACTED] EURO-[REDACTED] Elobied	4,781.69	1,140,414.76
SDP Operating A/C No [REDACTED] Elobied	709,399.76	1,860,721.60
North Kordofan Seed Development Project A/C No [REDACTED]	12,069.12	6,391.12
South Kordofan Seed Development Project A/C No [REDACTED]	604.00	225.00
(Debtors ) Federal Ministry of Agriculture (central lab)	64,168.40	64,168.40
<b>Total</b>	<b>791,022.97</b>	<b>3,071,920.88</b>

Notes:-

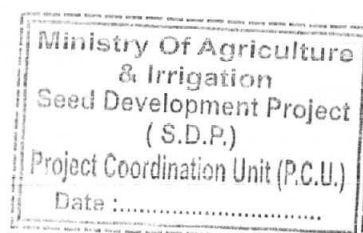
Special Account Balance Translated in SDG as Rate of ONB 31<sup>st</sup> December

- 2016 Balance in EURO Translated 171,200.03@ 6.6613
- 2017 Balance in EURO Translated 693.17@ Rate 6,8983

Note No: (3)

IFAD Fund Received to Special Account No [REDACTED]

2017					2016	
WA No	Date	Amount in EURO	Exchange Rate	SDG Equivalent	WA No	Amount in SDG
0	26.04.2017	460,000.00	16.3544	7,523,024.00	36	2,230,946.58
55	29.05.2017	648,914.94	16.7211	10,850,571.60	38	2,020,715.04
53	12.06.2017	112,434.39	16.7723	1,885,783.32	40	1,325,237.20
-	-	-	-	-	44	2,512,272.13
-	-	-	-	-	48	1,090,054.67
-	-	-	-	-	-	672.07
		<b>1,221,349.33</b>	-	<b>20,259,378.92</b>		<b>9,179,897.69</b>



Note No: (4)

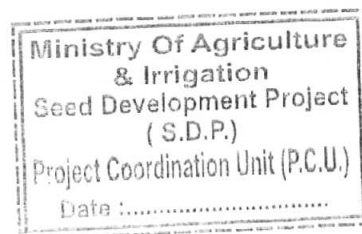
IFAD Direct Payment

Narration	W/A No	2017		2016	
		Currency	Amount	EURO/USD	SDG
1/ Technical Support- Greenberg	37			10,915.00USD	62,215.50
2/ Training on Participatory	39			41,900.00USD	238,830.00
3/ Cost of 7 Vehicles Hardtop	41			256,605.44USD	1,462,651.01
4/ Technical Support- Greenberg	42			11,630.00USD	66,291.00
5/ Completion of Value Chain	43			18,789.00USD	107,097.30
6/ Refinance by Govt.1/4 – 30/6/2016	45			0.00	1,084,864.69
7/ Laboratory Equipment	46			178,238.71Euro	1,213,484.79
8/ Procurement Management in the Public	47			5,300.00Euro	35,938.24
9/ Prefinance by Govt. 1/7-30/09/2016	49			0.00	40,680.26
10/ Laboratory Equip- & Seed Health Lab-	50			56,414.48Euro	405,202.64
11/ Annual Membership Fee FY 2016 & 2017	51			10,167.30 CHF	73,027.65
12/ Technical Support D Greenberg	52			31,430.00USD	179,151.00
13/ Refinance by Govt.1/9 – 30/09/2017	54	SDG	213,081.68		
14/ Refinance by Govt.1/9 – 30/09/2017	56	SDG	1,050,177.10		
15/ Refinance by Govt.1/10 – 31/12/2017	54	SDG	263,631.04		
16/ Refinance by Govt.1/10 – 31/12/2017	59	SDG	1,060,028.01		
<b>Total</b>			<b>2,586,917.83</b>		<b>4,969,434.08</b>

Ministry Of Agriculture  
& Irrigation  
Seed Development Project  
( S.D.P.)  
Project Coordination Unit (P.C.U.)  
Date : .....

Note No: (5)  
Government Fund Received

Month	Narration	2017	2016
January	Transfer from Ministry of Finance & National Economy	0.00	57,433.00
February	Transfer from MOF&NE	164,866.00	107,433.00
March	Transfer from MOF&NE	107,433.00	107,433.00
April	Transfer from MOF&NE	50,000.00	0.00
May	Transfer from MOF&NE	164,866.00	107,433.00
June	Transfer from MOF&NE	107,433.00	164,866.00
July	Transfer from MOF&NE	50,000.00	50,000.00
August	Transfer from MOF&NE	164,866.00	164,866.00
September	Transfer from MOF&NE	107,433.00	107,433.00
October	Transfer from MOF&NE	107,433.00	50,000.00
November	Transfer from MOF&NE	57,433.00	114,866.00
December	Transfer from MOF&NE	157,433.00	107,433.00
<b>Total</b>		<b>1,239,196.00</b>	<b>1,139,196</b>

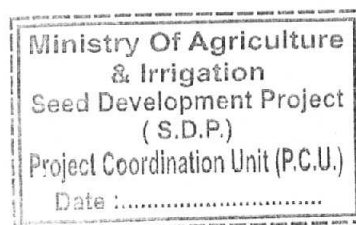




Note No: (6)

Other Funds Received

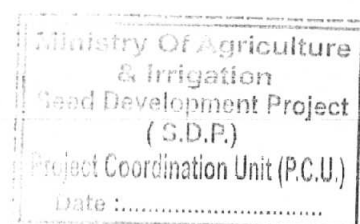
Narration	2017	2016
1/ Revenue of Rent Agriculture Equipment's ( N&SK) .	67,275.00	0.00
2/ Amount Refunded from Trans. Dated 26/10/2016 – Payment on Participation Fees for Sanibel's 2016 Conference for Microfinance Network of Arab countries.	13,598.73	0.00
3/ Revenue of Rent Agricultural Equipment - SK	0.00	20,392.00
<b>Total</b>	<b>80,873.73</b>	<b>20,392.00</b>



Note: (7)

Project Payment by Component

Narration	2017	2016
<b>Component (1) Institutional and Regulatory Environment</b>		
Civil Works	6,085.00	88,742.00
Vehicles	0.00	1,745,908.18
Technical Assistance National	105,800.00	0.00
Training	226,292.24	548,523.80
Direct Project Recurrent Costs	17,410.00	35,541.00
Salaries and Allowances	179,350.00	174,350.00
<b>Total Component (1)</b>	<b>534,937.24</b>	<b>2,593,064.98</b>
<b>Component (2) Improvement of the Seed Production System</b>		
Civil Works	0.00	365,230.50
Vehicles	0.00	254,500.00
Equipment	13,000.00	11,521.00
Technical Assistance National	0.00	238,830.00
Training	654,494.00	423,861.00
Direct Project Recurrent Costs	148,039.00	69,263.00
Salaries and Allowances	160,850.00	171,600.00
Operation and Maintenance	107,460.00	32,910.00
<b>Total Component (2)</b>	<b>1,083,843.00</b>	<b>1,567,715.50</b>
<b>Component (3) Seed Market Development Support</b>		
Civil Works	3,422.50	0.00
Vehicles	0.00	860,556.58
Equipment	2,292,479.48	1,321,555.00
Technical Assistance	759,352.55	1,152,241.53
Training	6,153,758.34	2,333,837.85
Direct Project Recurrent Costs	1,065,113.00	653,240.00
Salaries and Allowances	375,947.00	244,300.00
<b>Total Component (3)</b>	<b>10,650,072.87</b>	<b>6,565,730.96</b>
<b>Component (4) Project Coordination and Management</b>		
Vehicles	0.00	626,850.43
Equipment	36,755.00	190,171.00
Technical Assistance	402,829.00	260,562.00
Training	949,499.65	277,271.36
Contract services	860,770.00	821,993.50
Direct Project Recurrent Costs	8,533,413.09	4,121,448.65
Salaries and Allowances	109,320.00	110,540.00
Operation and Maintenance	862,075.77	456,795.65
<b>Total Component (4)</b>	<b>11,754,662.51</b>	<b>6,865,632.59</b>
<b>Grand Total</b>	<b>24,023,515.62</b>	<b>17,592,144.03</b>

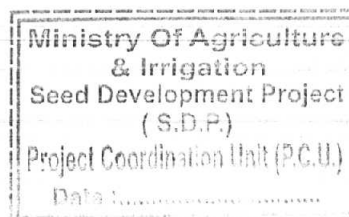


Note No (7-A-1)  
IFAD Payments by Components.

Narration	Amount 2017 (SDG)	Amount 2016 (SDG)
1- Institutional and Regulatory Environment	355,587.24	2,418,714.98
2- Improvement of the Seed Production System	815,533.00	1,363,205.50
3- Seed Market Development Support	10,274,125.87	6,321,430.96
4- Project Coordination and Management	10,783,266.74	6,313,046.94
<b>Total</b>	<b>22,228,512.85</b>	<b>16,416,398.38</b>

Note No (7-A-2)  
GOS Payments by Components.

Narration	Amount 2017 (SDG)	Amount 2016 (SDG)
1- Institutional and Regulatory Environment	179,350.00	174,350.00
2- Improvement of the Seed Production System	268,310.00	204,510.00
3- Seed Market Development Support	375,947.00	244,300.00
4- Project Coordination and Management	971,395.77	552,585.65
<b>Total</b>	<b>1,795,002.77</b>	<b>1,175,745.65</b>



Note No (7-B)

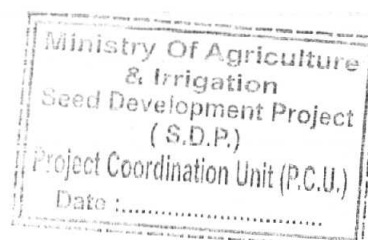
Project Payment by Categories 2017

Narration	Amount 2017 (SDG)	Amount 2016 (SDG)
<b>Investment Costs</b>		
Civil Works	9,507.50	453,972.50
Equipment	2,342,234.48	3,269,155.18
Technical Assistance	1,267,981.55	1,651,633.53
Training	7,984,044.23	3,583,494.01
Contracted Services	860,770.00	821,993.50
<b>Total Investment Costs</b>	<b>12,464,537.76</b>	<b>9,780,248.72</b>
<b>Recurrent Cost</b>		
Direct Project Recurrent Costs	9,763,975.09	4,879,492.65
Salaries and Allowances	825,467.00	700,790.00
Operations and Maintenance	969,535.77	1,774,817.01
Vehicle O & M	0.00	456,795.65
<b>Total Recurrent Cost</b>	<b>11,558,977.86</b>	<b>7,811,895.31</b>
<b>Grand Total</b>	<b>24,023,515.62</b>	<b>17,592,144.03</b>

Note No (7-B-1)

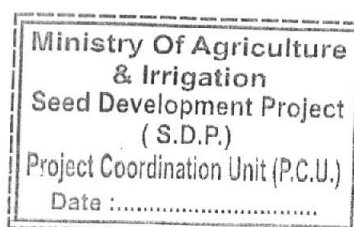
IFAD Payment by Categories.

Narration	Amount 2017 (SDG)	Amount 2016 (SDG)
<b>Investment Costs</b>		
Civil Works	9,507.50	453,972.50
Vehicles	0.00	1,741,907.01
Equipment	2,342,234.48	3,269,155.18
Technical Assistance	1,267,981.55	1,651,633.53
Training	7,984,044.23	3,583,494.01
Contracted Services	860,770.00	821,993.50
<b>Total Investment Costs</b>	<b>12,464,537.76</b>	<b>11,522,155.73</b>
<b>Recurrent Cost</b>		
Direct Project Recurrent Costs	9,763,975.09	4,879,492.65
Salaries and Allowances	0.00	14,750.00
<b>Total Recurrent Cost</b>	<b>9,763,975.09</b>	<b>4,894,242.65</b>
<b>Grand Total</b>	<b>22,228,512.85</b>	<b>16,416,398.38</b>



Note No (7-B-2)  
GOS Payment by Categories.

<b>Narration</b>	<b>Amount 2017 (SDG)</b>	<b>Amount 2016 (SDG)</b>
<b>Investment Costs</b>		
Civil Works	0.00	0.00
Equipment	0.00	0.00
Technical Assistance	0.00	0.00
Training	0.00	0.00
Contracted Services	0.00	0.00
<b>Total Investment Costs</b>	<b>0.00</b>	<b>0.00</b>
<b>Recurrent Cost</b>		
Direct Project Recurrent Costs	0.00	0.00
Salaries and Allowances	825,467.00	686,040.00
Operations and Maintenance	969,535.77	456,795.65
Vehicle O & M	0.00	32,910.00
<b>Total Recurrent Cost</b>	<b>1,795,002.77</b>	<b>1,175,745.65</b>
<b>Grand Total</b>	<b>1,795,002.77</b>	<b>1,175,745.65</b>





Note No (8)

Closing Balance

Narration	2017	2016
SDP Special A/C No [REDACTED] EURO [REDACTED] Elobied	1,066,620.56	4,781.69
SDP Operating A/C No [REDACTED] Elobied	1,624,868.97	709,399.76
North Kordofan Seed Development Project A/C No [REDACTED]	1,602.62	12,069.12
South Kordofan Seed Development Project A/C No [REDACTED]	693.00	604.00
(Debtors) Federal Ministry of Agriculture (Central Lab.)	0.00	64,168.40
<b>Total</b>	<b>2,693,785.15</b>	<b>791,022.97</b>

**Note:-**

Special Account Balance Translated in SDG as Rate of ONB 31<sup>st</sup> December

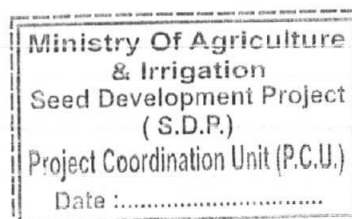
2016 Balance in EURO 693.17 Translated @ Rate 6.8983

2017 Balance in EURO 126,780.92 Translated @ Rate 8.4131

Note (8-A)

Detailed Operating Account No [REDACTED]

Financier	2017	2016
International Fund for Agricultural Development(IFAD)	292,370.12	284,970.53
Government of Sudan (GOS)	1,332,498.85	424,429.23
<b>Total</b>	<b>1,624,868.97</b>	<b>709,399.76</b>



## **Seed Development Project (SDP)**

IFAD Grant N0.1-SDF-8094-SD

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### **Abbreviations and Acronyms**

GOS	Government of Sudan
MOFNE	Federal Ministry of Finance and National Economy
FMOA	Federal Ministry of Agriculture
SMOA	State Ministry of Agriculture (refers to North and South Kordofan)
IFAD	International Fund for Agricultural Development
SDP	Seed Development Project
NSA	National Seed Administration
PCU	Project Coordination Unit (already formed under WSRMP)
PPC	Principal Programme Coordinator
SCUs	State Coordination Units
ARC	Agricultural Research Corporation
ARP	Agricultural Revival Programme
CBOS	Central Bank of Sudan
ABS	Agricultural Bank of Sudan
AWPB	Annual Work plan and Budget
SDG	Sudanese Pounds
M&E	Monitoring and Evaluation
PME	Planning, Monitoring and Evaluation
MTR	Mid Term Review
CDC	Community Development Committee
PY	Project Year
FAO	Food and Agricultural Organization of the United Nations
PAD	Project Appraisal Document
ISTA	International Seed Testing Association
PCC	Programme Coordination Committee (already formed under WSRMP)
RAU	Rural Administrative Unit
UN	United Nations
PCR	Project Completion Report
UNDP	United Nations Development Programme
RAU	Rural Administrative Unit
CPMT	Country Programme Management Team
NK	North Kordofan State
WK	West Kordofan State
SK	South Kordofan State
SGG	Seed Grower Groups
GPG	Grain Producer Groups
SCC	State Coordination Committees (already formed under WSRMP)
GDP	Gross Domestic Product

AAAID	Arab Authority for Agricultural Development and Investment
ASARECA	THE Association for Strengthening Agricultural Research in Eastern and Central Africa
SKRDP	South Kordofan Rural Development Programme
ICARDP	International Centre for Agricultural Research in Dry Areas
PDA	Project Appraisal Document
CA	Conservation Agriculture
CF	Contact Farmer
COSOP	Country Strategy and Opportunities Paper
CPA	Comprehensive Peace Agreement
DUS	Distinctness Uniformity and Stability test
EB	Executive Board
HDI	Human Development Index
HPI	Human Poverty Index
IDP	Internally Displaced Persons
KMC	Information, Knowledge Management and Communication
NEN	Near East, North Africa and Europe Division in IFAD
PPP	Public Private Partnership
PR	Participatory Research
PRC	Participatory Research Committee
PRSP	Poverty Reduction Strategy Paper
PSC	Private Seed Company
RIMS	Results and Impact Management System
RFP	Request for Proposal
SWC	Soil and water conservation (agricultural practices for managing moisture in soil)
TRIPS	Trade Related Aspects of Intellectual Property Rights
FP	Focal Point