

AUDITED PROJECT FINANCIAL STATEMENTS

Project N°: 2000001142

IFAD Loan N°: 2000001844

Period covered: 01/01/2019 – 31/12/2019

Smallholder Agriculture Development And Commercialization Project In Cuanza Sul & Huila Provinces (SADCP-C&H-SAMAP)

Prepared by: DELOITTE & TOUCHE – AUDITORES, LIMITADA

Received on: 30/06/2020

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)"



**Smallholder Agriculture Development and
Commercialization Project ("SADCP")**

**Financial Statements as of December 31, 2019
accompanied with the Independent Auditor's
Report**

INDEPENDENT AUDITOR'S REPORT

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the accompanying financial statements of the Agrarian Development Institute ("IDA", "Entity" or "Project Implementation Unit") reporting on the project "Smallholder Agriculture Development and Commercialization Project" ("the Project"), which comprise the statement of receipts and payments for the year ended on December 31, 2019 which shows an amount of 4,732,177 USD of funds received and the amount of 3,777,380 USD of expenditures paid during the year then ended, a cash balance of 975,878 USD and the accompanying notes to the financial statements, including a summary of the significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view, in all material respects, of the cash proceeds and disbursements and uses of funds by the Project during the year ended December 31, 2019, in accordance with Cash Basis IPSAS - Financial Reporting Under the Cash Basis of Accounting issued by the International Public Sector Accounting Standards Board.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and further technical and ethical standards and guidelines as issued by Ordem dos Contabilistas e Peritos Contabilistas de Angola (the Angolan Institute of Statutory Auditors). Our responsibilities under those standards are further described in the "Auditor's responsibilities for the audit of the financial statements" section below. We are independent from the Project in accordance with the law and we have fulfilled other ethical requirements in accordance with the Angolan Institute of Statutory Auditors code of ethics.

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

Emphasis of matter

We draw your attention that, at the date of approval of the attached financial statements: (i) the World Health Organization declared the existence of a Pandemic related to Coronavirus 2019 (Covid-19), as a result of which the Angolan Government has been establishing a set of exceptional and temporary measures related to the epidemiological situation of Covid-19. The referred situation can impact on the availability of resources and future cash flows of the Project. According with the Project's Management, based on the cash flow forecast for the next 12 months and on the current financial position of the Project, the Management believes that the Project has the adequate resources to continue its operations for the near future. Our opinion is not modified in respect of this matter.

Other matters

The financial statements of the Project for the year ended December 31, 2018, presented for comparative purposes were audited by another auditor and the independent audit report issue on June 28, 2019 is not modified in any aspect. Our work on such financial statements was performed only on the extent necessary to enable us to provide an opinion on the financial statements as of December 31, 2019.

Responsibilities of management for the financial statements

Management is responsible for:

- the preparation of financial statements that give a true and fair view of the Project's financial position, financial performance and cash flows in accordance with International Public Sector Accounting Standard (IPSA) - Financial Reporting Under the Cash Basis of Accounting;
- designing and maintaining an appropriate internal control system to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- the adoption of accounting policies and principles appropriate in the circumstances; and
- assessing the Project's ability to continue as a going concern, and disclosing, as applicable, the matters that may cast significant doubt about the Project's ability to continue as a going concern.

The management is responsible for overseeing the Project's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

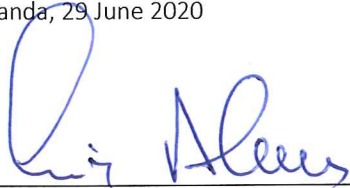
Our responsibility is to obtain reasonable assurance on whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements 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 audit. We also:

- identify and assess the risks of material misstatement of the 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 Project's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the Project to cease to continue as a going concern;
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation;

- 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.

Luanda, 29 June 2020



Deloitte & Touche – Auditores, Limitada
Represented by Luís Filipe Alves (Number 20140026)

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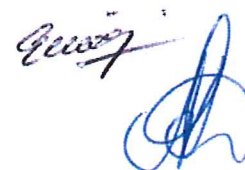
PROJECT FINANCIAL STATEMENTS

SADCP-C&H-SAMAP
Implementing Agency: Instituto de Desenvolvimento Agrário (IDA)
IFAD Loan/Grant Number:20000001844-ANG

PROJECT FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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PROJECT INFORMATION AND PERFORMANCE

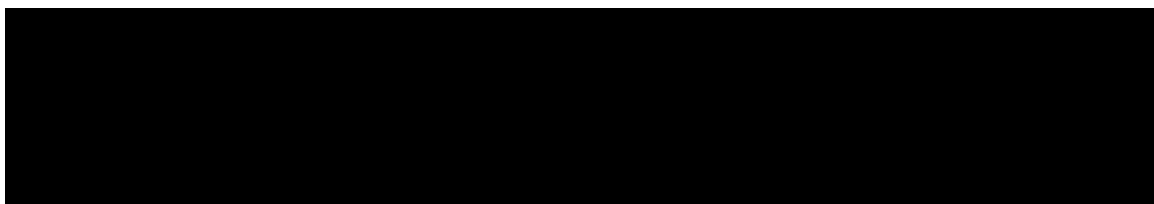
Institutional Details/Information

The Smallholder Agriculture Development and Commercialization Project (SADCP) became effective on 11 September 2017 and has duration up to 9 October 2024. It is funded by the International Fund for Agricultural Development (IFAD) through Credit No. 20000001844 and the respective Financing Agreement was signed on 9 August 2017.

The implementation of the project is in charge of the Agrarian Development Institute, "Instituto de Desenvolvimento Agrário" (IDA) agency of the Ministry of Agriculture and Fisheries (MINAGRIP) dealing with the project oversight and coordination. At management level there are Project Implementation Unit (PIU) and Provincial Project Implementation Unit (PPIU) that handle with day-to-day implementation of the project.

The project is located in Rua Travessa da Samba, Casa nº 3, Bairro Azul, Município da Samba, Luanda / Angola.

Currently the project works only with Banco SOL and has the following accounts:



Members of the Project Implementation Unit

as The Project has [REDACTED] employees, among which we highlight the following:

- Augusto Pedro Guimbi – Coordinator



- Adilson A. A. Lopes –Finance Management Specialist



Background Information on the Project:

The project has a total cost M USD 38.2 disaggregated as follows:

- IFAD Loan. M USD 28.8
- Borrower contribution: M USD 8.2
- Contribution of beneficiaries: M USD1.1

A handwritten signature in blue ink, appearing to read 'Guimbi', with a large circular flourish to the right.

Project Objectives:

SADCP is designed to address two critical constraints to agricultural development in Angola. First, it will increase institutional capacity through capacity building, both nationally and in the project areas. Second, it will upgrade smallholder agricultural production and improve market linkages. It will address critical bottlenecks in the agricultural supply and value chains, including extension, irrigation, productivity enhancement, conservation agriculture and climate change adaptation, post-harvest management, value addition, and market linkages of selected crops. All of these initiatives build on the experience gained under MOSAP.

Component 1: Capacity Building and Institutional Development (US\$ 15.5 million). This component will strengthen smallholder farmers' technical, organisational and managerial competencies and support a more conducive policy and enabling environment for smallholder agriculture. Support to government will ensure that adequate capacity is built for farming as a business and enhance commercialization and value addition. The component consists of three subcomponents: (a) Strengthening Capacity of Smallholder Farmers and Farmers' Organisations (FO) through Farmers' Field Schools (FFS). The project will undertake an independent evaluation of FFS performance under MOSAP. Lesson learnt will be integrated into the project FFS implementation arrangements. FFS implementation will be sub-contracted to FAO as envisaged under the SADCP-WB project; (b) Strengthening Institutional Capacity of Local, Provincial, and National Units of MINAGRI; and (c) Strengthening Capacity and Global Knowledge to Address Emerging Research Problems. The component will achieve three outcomes: (i) Strengthened smallholder farmers and FOs' technical, organisational and managerial competence; (ii) a more conducive policy and enabling environment for smallholder agriculture; and (c) enhanced government capacity to support smallholder agricultural production and commercialization.

Component 2: Support for Increased Production and Commercialization (US\$14.7 million). This component will strengthen smallholder capital and market linkages through support on a priority basis for investment sub-projects for farmers' organisations (FOs) to improve their agricultural production and productivity. For market access and commercialization the project will first develop business models and test pilot them before any rolling out activities as of third year of implementation. The project will promote provision of matching grants and short and medium term credit to be extended by PFIs (banks and non-bank microcredit institutions). The project will sustainably link smallholders and their FOs to buyers, input suppliers and PFIs. This will be achieved through two sub-components: (i) provision of technical support to be provided by contracted service providers; and (ii) investment support including the mobilization of PFIs. As for the SADCP-WB three main types of investments will be provided: (a) rehabilitation of small scale irrigation (SSI) schemes; (b) agricultural production and productivity improvements; and (c) post-harvest and value addition investments including storage, processing and marketing facilities. The expected outcome is "Investments in agricultural production and post-harvest management increased".

Component 3: Programme Management (US\$8 million). This component is comprised of two subcomponents: (i) Project management; and (ii) Monitoring & Evaluation. It will support IDA in managing the project effectively and in accordance



with its objective, procedures and fiduciary guidelines and M&E system-to be established. The Project will use the same governance and oversight bodies as SADCP-WB, both at the national and the provincial levels. This will strengthen the complementarities and synergies between the two parallel-funded projects, ensure coherence and enhance government efforts for achieving economies of scale and sustainable results and impact. A separate Project Implementation Unit (PIU) will be established in Luanda under IFAD funding.

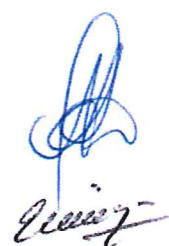
Project Costs:

In the second fiscal year, total expenses were US \$ 3.777.379,77 as further classified by category and component.

Summary of Performance:

Until 31 December 2019 were made disbursements by IFAD in the amount of USD 2.334.287,18, credited in the Project's Designated Account in Banco Sol (account no. 91586011-15-001) and direct payments of USD 2.207.593,00.

The Government's contribution for the Project, in that period, was made through the availability of USD 190.297,01, credited in the Project's Account, hosted in the Banco Sol (account no. 91586011-11-002).



STATEMENT OF ACCOUNTING OFFICER AND PROJECT COORDINATOR'S RESPONSIBILITIES

Management is required terms of the IFAD Loan to maintain adequate accounting records and are responsible for the content and integrity of the financial reports and related financial information included in this report. It is management's responsibility to ensure that financial reports fairly present the state of affairs of the Programme as at end of the financial period and the results of its operations and cash flows for the period them emded, in conformity with International Public Sector Accounting Standards (IPSAS). The external auditors are engaged to express an independent opinion on the financial reports.

The financial reports are prepared in accordance with IPSAS and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgments and estimates.

Management ackonowledges it is ultimately responsible for the system of internal financial control established by the Programme and place considerable importance on maintaining a strong control environment. To enable management to meet theses responsibilities, the lenders sets standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk.

Theses controls are monitored throughout the Programme and all employees are required to maintain the highest ethical standards in ensuring the Programme's business in conducted in a manner that in all resoanable circumstances is above reproach. The focus of risk management in the Programme is on identifying, assessing, managing and monitoring all known forms of risk across the Programme. While risk cannot be fully eliminated, the program endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedure and constraints.

Managmenet is of the opnion, based on the information and explanations given by that the system of internal control provides reasonable assurance thatthe financial records may be relied on for the preparation of the financial reports. However, any system of internal financial control can provide reasonable, and not absolut, assurance againstmaterial misstatement or loss.

The World Health Organization declared the existence of a Pandemic related to Coronavirus 2019 (Covid-19), as a result of which the Angolan Government has been establishing a set of exceptional and temporary measures related to the epidemiological situation of Covid-19. Given this situation and the potential impact on the availability of resources and future cashflows of the Project , Management has reviewed the Programme's cash flow forecast for the 12 months to 31 December, 2019 and, in the light of review and the current financial position, is satisfied that the Project had or has access to adequate resources to continue in operational existence for the foresseable future.



SMALLHOLDER AGRICULTURE DEVELOPMENT AND COMMERCIALIZATION
Project-SADCP-C&H-SAMAP
IFAD Loan/Grant Number:20000001844-ANG

The financial reports set out on pages 9 to 14 were approved by Management on 29 of June 2020 and were signed on its behalf by:


Project Coordinator



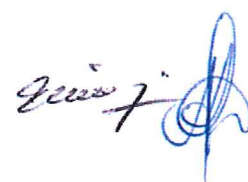

Finance Management Specialist



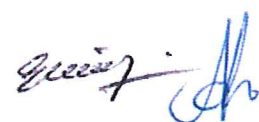
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REPORT OF THE INDEPENDENT AUDITORS

(Consolidated auditors report on the Project Financial Statements, the Special
Account and the SOEs Opinion)



FINANCIAL STATEMENTS



SMALLHOLDER AGRICULTURE DEVELOPMENT AND COMMERCIALIZATION
Project-SADCP-C&H-SAMAP
IFAD Loan/Grant Number:20000001844-ANG

Smallholder Agriculture Development and commercialization Project-SADCP-C&H-SAMAP
IFAD Loan/Grant Number:20000001844-ANG

STATEMENT OF RECEIPTS AND PAYMENTS (BY CATEGORY OF EXPENDITURES)
FOR THE YEAR ENDED DECEMBER 31, 2019

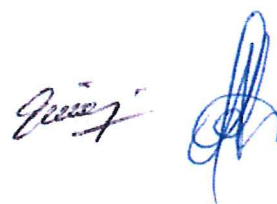
	Notes	2019	2018	Amount In USD Cumulative 31-12-2019
1 - INICIAL CASH BALANCE	4	13.903,18	-	-
FINANCING				
IFAD funds received				
Initial Deposit		1.600.000,00	400.000,00	2.000.000,00
Reimbursements to the Designated Account		733.695,18	-	733.695,18
IFAD Direct Payments	5	2.207.593,00	46.987,50	2.254.580,50
Government Funds	6	190.297,01	86.975,04	277.272,05
Other Donors		-	-	-
Other Receipts	7	592,00	5.288,00	5.880,00
2- TOTAL FINANCING		4.732.177,19	539.250,54	5.271.427,73
PROJECT EXPENDITURES (BY CATEGORY OF EXPENDITURES):				
<i>IFAD Credit</i>				
1. Goods, services and input	8	2.266.772,35	31.475,09	2.298.247,44
2. Grants and subsidies		212.794,49	-	212.794,49
3. Credit, Guarantee Funds		-	-	-
4. Operating costs	10	3.513,89	98.563,08	102.076,97
5. Salaries and allowances	11	938.512,51	313.357,45	1.251.869,96
<i>Subtotal IFAD Credit</i>		3.421.593,24	443.395,62	3.864.988,86
<i>Government Funds</i>				
1. Goods, services and input		-	-	-
2. Grants and subsidies		-	-	-
3. Credit, Guarantee Funds		-	-	-
4. Operating costs	12	355.785,40	8.870,25	364.655,65
5. Salaries and allowances	13	-	69.461,22	-
<i>Subtotal Government Funds</i>		355.785,40	78.331,47	364.655,65
3- TOTAL PROJECT EXPENDITURES		3.777.378,64	521.727,09	4.229.644,51
Unreconciled difference	-	7.176,27		
Balance brought forward (1 + 2 - 3)		975.878,00		

SMALLHOLDER AGRICULTURE DEVELOPMENT AND COMMERCIALIZATION
Project-SADCP-C&H-SAMAP
IFAD Loan/Grant Number:20000001844-ANG

Smallholder Agriculture Development and commercialization Project-SADCP-C&H-SAMAP
IFAD Loan/Grant Number:20000001844-ANG

STATEMENT OF RECEIPTS AND PAYMENTS (BY COMPONENT)
FOR THE YEAR ENDED DECEMBER 31, 2019

	Notes	2019	2018	Amount In USD Cumulative 31-12-2019
1 - INICIAL CASH BALANCE	4	13.903,18	-	-
FINANCING				
IFAD funds received				
Initial Deposit		1.600.000,00	400.000,00	2.000.000,00
Reimbursements to the Designated Account		733.695,18		733.695,18
IFAD Direct Payments	5	2.207.593,00	46.987,50	2.254.580,50
Government Funds	6	190.297,01	86.975,04	277.272,05
Other Donors	7		-	-
Other Receipts	8	592,00	5.288,00	5.880,00
2 - TOTAL FINANCING		4.732.177,19	539.250,54	5.271.427,73
PROJECT EXPENDITURES (BY COMPONENT):				
<i>IFAD CREDIT</i>				
A. Capacity Building and Institutional Development		7.520,07	8.102,86	15.622,93
B. Support for increased production and Comercialisation		212.794,49	-	212.794,49
C. Project Management, Monitoring and Evaluation		3.201.278,68	435.292,83	3.636.571,51
<i>Subtotal IFAD Credit</i>		3.421.593,24	443.395,69	3.864.988,93
<i>Government Funds</i>				
A. Capacity Building and Institutional Development		-	-	-
B. Support for increased production and Comercialisation		-	-	-
C. Project Management, Monitoring and Evaluation		355.785,40	78.331,40	434.116,80
<i>Subtotal Government Funds</i>		355.785,40	78.331,40	434.116,80
3 - TOTAL PROJECT EXPENDITURES		3.777.378,64	521.727,09	4.299.105,73
TRANSITIONAL AND REGULARIZATION ACCOUNTS				
Difference in software accounting records by category	-	7.176,27		
Balance brought forward (1 + 2 - 3)		975.878,00		



SMALLHOLDER AGRICULTURE DEVELOPMENT AND COMMERCIALIZATION
Project-SADCP-C&H-SAMAP
IFAD Loan/Grant Number:20000001844-ANG

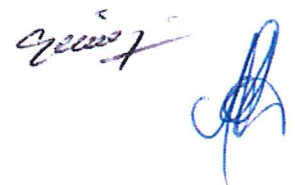
Smallholder Agriculture Development and commercialization Project-SADCP-C&H-SAMAP
IFAD Loan/Grant Number:20000001844-ANG

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE YEAR ENDED DECEMBER 31, 2019

		Budget	Actual	Amount in USD Variance
	Notes			
FINANCING				
IFAD funds received				
Initial Deposit		1.600.000,00	1.600.000,00	-
Reimbursements to the Designated Account		811.831,20	733.695,18	78.136,02
IFAD Direct Payments		2.500.000,00	2.207.593,00	292.407,00
Government Funds		1.350.167,60	190.297,01	1.159.870,59
Other Donors		116.707,30		116.707,30
Other Receipts		-	592,00	- 592,00
2 - TOTAL FINANCING		6.378.706,10	4.732.177,19	1.646.528,91
PROJECT EXPENDITURES (BY CATEGORY OF EXPENDITURES):				
Cat	IFAD CREDIT			
1	Goods, services	2.901.590,40	2.266.772,35	634.818,05
2	Grants and subsidies	149.878,00	212.794,49	- 62.916,49
3	Credit, Guarantee Funds	-		-
4	Operating costs	632.934,28	3.475,02	629.459,26
5	Salaries and allowances	1.227.428,52	938.512,51	288.916,01
	Subtotal IFAD Credit	A 4.911.831,20	3.421.554,37	1.490.276,83
Cat	Government Funds			
1	Goods, services	1.044.915,10		1.044.915,10
2	Grants and subsidies	80.000,00		80.000,00
3	Credit, Guarantee Funds			-
4	Operating costs	85.180,95	355.825,40	- 270.644,45
5	Salaries and allowances	140.071,55		140.071,55
	Subtotal Government Funds	B 1.350.167,60	355.825,40	994.342,20
Cat	Other Donors			
1	Goods, services	96.585,30		96.585,30
2	Grants and subsidies	20.122,00		20.122,00
3	Credit, Guarantee Funds	-		-
	Subtotal Other Donors	C 116.707,30	-	116.707,30
TOTAL PROJECT EXPENDITURES (A+B)		6.378.706,10	3.777.379,77	2.601.326,33
Surplus/Deficit for the period			2.601.326,33	

For the year ended December 2019, the budgetary framework for expenditures was US \$ 6,378,706.1, with an execution rate of 59.22% (3,777,379,77), highlighting the following main factors of this percentage:

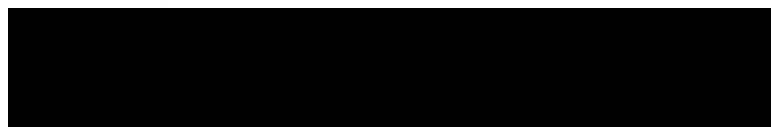
- slowness in the evaluation and award procedures for tenders.
- low contribution from the Government of Angola, with an execution of 14%.



SMALLHOLDER AGRICULTURE DEVELOPMENT AND COMMERCIALIZATION
Project-SADCP-C&H-SAMAP
IFAD Loan/Grant Number:20000001844-ANG

Smallholder Agriculture Development and commercialization Project-SADCP-C&H-SAMAP
IFAD Loan/Grant Number:20000001844-ANG

STATEMENT OF SPECIAL ACCOUNT ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019



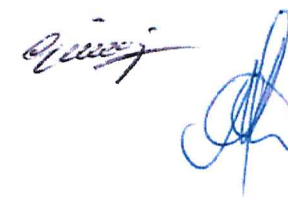
			USD	AOA
Opening Balance	Notes		1.257,74	378.191,10
Add:				
IFAD Replenishments:				
Date: 28/02/2019	WA No 5		238.294,18	86.261.310,94
Date: 25/03/2019	WA No 8		156.448,90	56.633.725,63
Date: 28/06/2019	WA No 11		126.064,19	45.634.611,35
Date: 06/08/2019	WA No 16		1.600.000,00	579.192.062,12
Date: 20/08/2019	WA No 15		136.982,67	49.587.046,94
Date: 21/10/2019	WA No 20		75.905,24	27.477.320,30
Subtotal			2.334.952,92	845.164.268,38
Bank Interests				
Other Add: international tender				
Date: 24/01/2019	ICB		592,00	214.301,06
Total			2.335.544,92	845.378.569,45
Deduct:				
Transfers to Operating Accounts:				
Date:07/03/2019	30.000			
Date:12/03/2019	120.000			
Date:27/03/2018	20.000			
Date:11/04/2019	150.000			
Date:24/04/2019	40.000			
Date:03/07/2019	40.000			
Date:03/07/2019	84.000			
Date:19/08/2019	400.000			
Date:28/10/2019	300.000			
Date:06/12/2019	210.000			
	1.394.000		941.544,92	340.834.589,87
Expenses directly paid from the account			91.065,11	32.965.118,03
Bank Charges			52,53	19.015,60
Exchange Rate Difference				
Closing Balance as at 31/12/2019			850.427,28	471.345.544,89
Closing Balance Per Bank				
			850.427,28	307.850.456,24
			10.641,39	4.074.375,40
			108.450,34	50.291.057,36
			735,55	176.243,26
BANK			970.254,56	362.392.132,26
Petty Cash - IFAD			608,80	146.548,24
Petty Cash - GAO			0,13	2.583,38
UIPI - HUILA			2.764,84	1.245.683,10
UIPI - C. SUL			2.249,67	939.579,23
Subtotal Petty Cash			5.623,44	2.334.393,95
TOTAL CASH			975.878,00	364.726.526,21

SMALLHOLDER AGRICULTURE DEVELOPMENT AND COMMERCIALIZATION
Project-SADCP-C&H-SAMAP
IFAD Loan/Grant Number:20000001844-ANG

STATEMENT OF EXPENDITURES - WITHDRAWAL APPLICATION STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2019

WA submitted to IFAD

Category	WA 5	WA 6	WA 7	WA 8	WA 9	WA 10	WA 11	WA 12	WA 13	WA 14	WA 15	WA 16	WA 17	WA 18	WA 19	WA 20	WA 21	WA 22	Total
CAT I. Goods, service and input		26.387,00	21.000,00	124,39	56.218,00	11.040,00		28.192,50	25.987,50	88.320,00		1.600.000,00	19.700,00	46.987,50	42.487,50	75.905,24	1.391.529,00	449.744,00	3.883.622,63
CAT II :Grant and subsidies																			
CAT III :Credit																			
CAT IV Operanting costs	238.294,18			39.365,97			11.851,69				32.089,02								321.600,86
CAT V Salaries and allowance				116.958,54			114.212,50				104.893,65								336.064,69
Total	238.294,18	26.387,00	21.000,00	156.448,90	56.218,00	11.040,00	126.064,19	28.192,50	25.987,50	88.320,00	136.982,67	1.600.000,00	19.700,00	46.987,50	42.487,50	75.905,24	1.391.529,00	449.744,00	4.541.288,18
Rejeited from IFAD																			



NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

1. FINANCIAL REPORTING UNDER INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS)

In accordance with International Public Sector Accounting Standards (IPSAS), notes to the financial statements of an entity should:

- Present any information about the basis of preparation of the financial statements and the specific accounting policies selected and applied for significant transactions and other events, and
- Provide additional information which is not presented on the face of the financial statements but is necessary for a fair presentation of the entity's cash receipts, cash payments, cash balances and other statements as statement of financial position

2 SIGNIFICANT ACCOUNTING POLICIES

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

A Basis of Preparation

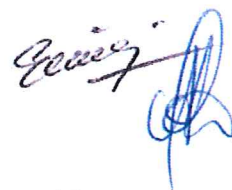
The financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting

B Cash Basis of Accounting

The cash basis of accounting recognizes transactions and events only when cash is received or paid by the entity.

C Foreign Currency Transactions

Foreign currency translation for the income and expenditure account items are converted using the actual historic exchange rate at the conversion from special to local account. Where part of the expenditures has to be met from the proceeds of subsequent draw downs from special to local account, this is done on First in First out (FIFO) basis. All local expenditures paid from the local accounts/currency are translated back to the USD at the actual rate used for the transfer from special to local account. Cash balances held in foreign currency are reported using the closing rate. Gains/Losses on foreign currency transactions/balances are dealt within the Statement of Special Account Activities



SMALLHOLDER AGRICULTURE DEVELOPMENT AND COMMERCIALIZATION
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3 BUDGET

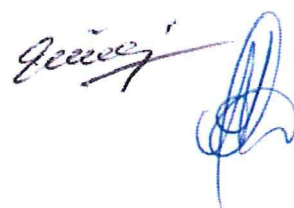
The budget is developed on the same accounting basis (cash basis), same classification and for the same period as the financial statements. Material variances have been explained as notes to the financial statements.

4 CASH/FUND BALANCES

	Amount In USD	
	2019	2018
Cash Accounts	975.878,00	13.903
Total	975.878,00	13.903

4-a CASH DETAILS

	Amount In USD	
	2019	2018
IFAD		
	850.427,28	1.257,74
	10.641,39	861,39
	108.450,34	933,75
UPIP Huila IFAD-AKZ	2.764,84	869,62
UPIP C.sul IFAD-AKZ	2.249,67	587,68
Petty cash FIDA-AKZ	608,80	930,46
	975.142,32	5.440,64
GOA		
	735,55	8.223
Petty cash GOA-AKZ	0,13	239
	735,68	8.462
Total IFAD + GOA	975.878,00	13.903



SMALLHOLDER AGRICULTURE DEVELOPMENT AND COMMERCIALIZATION
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5 DIRECT PAYMENTS

Date	WA N°	Currency	Amount in USD	Amount in AOA
31-05-2019	WA 007	USD	21.000,00	7.601.895,82
20-06-2019	WA 009	USD	56.218,00	20.350.637,09
20-06-2019	WA 010	USD	11.040,00	3.996.425,23
08-07-2019	WA 006	USD	26.387,00	9.551.963,09
08-07-2019	WA 012	USD	28.192,50	10.205.545,13
08-07-2019	WA 013	USD	25.987,50	9.407.346,07
20-06-2019	WA 014	USD	88.320,00	31.971.401,83
02-10-2019	WA 017	USD	19.700,00	7.131.302,26
02-10-2019	WA 018	USD	46.987,50	17.009.241,89
02-10-2019	WA 019	USD	42.487,50	15.380.264,21
08-10-2019	WA 021	USD	1.391.529,00	503.726.594,38
18-10-2019	WA 022	USD	449.744,00	162.805.096,74
Total			2.207.593,00	799.137.713,74

6 GOVERNMENT COUNTERPAT FUNDS

Date	TRASF N°	Currency	Amount in USD	Amount in AOA
28-08-2019	001	USD	13.988,31	4.912.400,00
20-06-2019	002	USD	176.308,70	79.446.991,00
Total			190.297,01	84.359.391,00

OBS. GOA EXPENDITURES PAYD BY IFAD

Date	Description	Currency	Amount in USD	Amount in AOA
11-12-2019	Operational Costs	USD	165.528,39	76.819.740,00
Total			165.528,39	76.819.740,00

SMALLHOLDER AGRICULTURE DEVELOPMENT AND COMMERCIALIZATION
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8 OTHER RECEIPTS

Date	Description	Currency	Amount in USD	Amount in AOA
24-01-2019	International tender for ICB	USD	592,00	214.301,06
Total			592,00	214.301,06

9 NON-CURRENT ASSETS (for disclosure purposes only)

Description	Cat 1- Infrastructure		Cat 2 - Vehicles		Cat 3 - Equipment	
	2019	2018	2019	2018	2019	2018
Opening Balance					746,53	
Additions						
(Statement Of Receipts and Payments)			752.098,99		90.677,02	
Subtotal Additions			752.098,99		90.677,02	
Disposals	-					
Subtotal Disposals	-	-			-	-
Closing Balance	-	-	752.098,99		91.423,55	-

SMALLHOLDER AGRICULTURE DEVELOPMENT AND COMMERCIALIZATION
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10 YEARLY PROCUREMENTS

1	2	3	6	7	8	9	10	11	11 (a)
Contract Serial No	Financier	Contract N°	Description of Works, Goods, Consulting/Other Services	Name and Address of Contractor/Supplier	Contract Coordinator	Date of Contract Signing	Performance Contract Duration	Contract Amount (in the Currency of the Contract)	Contract Currency
1	IFAD	004/C2/G/SADCP/17	Supply of Fourty (40) Motocycles		UK	01/03/2019 Contract Addendum signed on May 04, 2020	60 Days	110.400,00	USD
2	IFAD	001/C1/G/SADCP/17	Supply of 16 Sixteen Double Cabin Pick Up and one (1) SUV station Wago vehicle		UK	01/03/2019 Contract Addendum signed on May 04, 2020	60 Days	633.980,00	USD
3	IFAD	013/C2/C/SADCP/17	Consultancy Services for Mapping and Characterizing Value Chain Actors Their Needs and Capacity to Access Available Financial Services		Uganda	30-09-2019	3 months	242.000,00	USD
4	IFAD	004/C/SADCP/18 and Addendum nr 1 to contract 004/C/SADCP/18	Technical Assistance for SAMAP Project as Monitoring & Evaluation Specialist		Angola/ Cape Verde	15/03/2018 and contract addendum signed on 17/04/2019	12 months then extended for more 12 months	126.000,00	USD
5	IFAD	009/C/SADCP/18 and Addendum nr 1 to 009/C/SADCP/18	Technical Assistance for SAMAP Project as Procurement Specialist		Angola/ Mozambique	01/09/2018 and contract addendum signed on 21/10/2019	13 months then extended for more 12 months	126.000,00	USD
6	IFAD	001/C1/C/SADCP/19	Consultancy Services to Undertake the Project Baseline Survey and Knowledge Attitudes and Practices on Nutrition		Portugal	06-11-2019	6 months	197.255,00	USD
7	IFAD	006/C3/G/SADCP/19	Supply of ICT equipment for SAMAP Project		Angola	11-03-2019	Immediately	23.574.575,02	AOA
8	IFAD	017/C3/C/SADCP/19	External Financial Auditing Services for SADCP H&C for Fiscal Year of 2018		Angola	15-05-2019	77 Days	21.000,00	USD
9	IFAD	3.1.1.18/C3/NCS/SADCP/19	UIP/Luanda Security Service		Angola	21-05-2019	12 Months	1.800.000,00	AOA
10	IFAD	013/C3/G/SADCP/21	UIPI/Cuanza Sul Office Security Services		Angola	01-12-2019	1 ano	2.880.000,00	AOA
11	IFAD	005/C3/G/SADCP/17	Supply And Assembly of Office Furniture for PPIU in HUILA and Cuanza Sul and PIU in Luanda		Angola	01-08-2019	90 Days	36.390,94	USD
12	IFAD	3.1.1.11/C3/G/SADCP/19	Supply of Tonners for Printers of PIU of Luanda, Huila and Cuanza Sul		Angola	04-06-2019	2 Days	775.100,00	AOA
13	IFAD	3.1.1.11/C3/G/SADCP/19	Supply of UPS for Printers of PIU of Luanda, Huila and Cuanza Sul		Angola	04-06-2019	2 Days	1.035.000,00	AOA
14	IFAD	1.1 /C1/SADCP/19	Consultant to undertake the Field Farmer's School and Extensive Services aiming at strengthening the small-scale Farmers in Huila and Cuanza Sul Provinces		Angola	07-06-2019	3 Years	4.500.000,00	USD
15	IFAD	01/C1/G/SADCP/19	Office Rent UIPP/Cuanza Sul		Angola	10-06-2019	12 Months	1.200.000,00	AOA
16	IFAD	008/C3/G/SADCP/19	Office Rent UIP/SAMAP		Angola	06-05-2019	12 Months	3.600.000,00	AOA
17	IFAD	02/C1/G/SADCP/19	Cleaning Services UIPP/Cuanza Sul		Angola	01-07-2019	12 Months	395.520,00	AOA
18	IFAD	020/C3/C/SADCP/19	Consultant to Design and establish a M&E Sistem and Web-based Platform		Angola	03-07-2019	14 Months	24.500,00	USD
19	IFAD	002/Shopping/SAMAP/Bens/19	Additional Supply And Assembly of Office Furniture for PIU in Luanda		Angola	23-07-2019	5 Days	4.952.536,00	AOA
20	IFAD	012/C3/G/SADCP/21	Supply of 2 power generators		Angola	24-07-2019	12 Months	6.950.020,00	AOA

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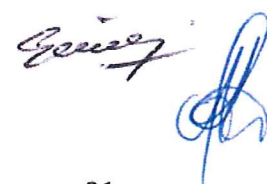
20	IFAD	012/C3/G/SADCP/21	Supply of 2 power generators	Angola	24-07-2019	12 Months	6.950.020,00	AOA
21	IFAD	01/AQ/UIPP-Cuanza Sul	Preparation of 80 hectares of land in the municipality of Amboim and Conda	Angola	12-08-2019	1 Month	3.600.000,00	AOA
22	IFAD	02/AQ/UIPP-Cuanza Sul	Preparation of 80 hectares of land in the municipality of Cela and Cassongue	Angola	12-08-2019	1 Month	3.200.000,00	AOA
23	IFAD	03/AQ/UIPP-Cuanza Sul	Preparation of 40 hectares of land in the Municipality of Quibala	Angola	12-08-2019	1 Month	2.400.000,00	AOA
24	Supply of 10 tires	06/C1/G/SADCP/019	Supply of 10 tires	Angola	13-08-2019	3 Months	550.000,00	AOA
25	IFAD	04/AQ/UIPP-Cuanza Sul/019 and Addendum nr 1 to contract 04/AQ/UIPP-Cuanza Sul/019	Supply of 5 tons of butter beans	Angola	10/09/2019 and Contract Addendum on 27/09/2019	6 Months	4.099.025,00	AOA
26	IFAD	05/AQ/UIPP-Cuanza Sul/019	Supply of 05 tons of Qatar Bean	Angola	10-09-2019	3 Months	4.000.000,00	AOA
27	IFAD	06/AQ/UIPP-Cuanza Sul/019	Supply of 2000 hoes and 3070 catanas	Angola	10-09-2019	3 Months	9.461.000,00	AOA
28	IFAD	07/AQ/UIPP-Cuanza Sul/019	Roman variety reindeer potato seed supply	Angola	10-09-2019	3 Months	5.006.945,00	AOA
29	IFAD	08/AQ/UIPP-Cuanza Sul/019	Monte Carlo variety reindeer potato seed supply	Angola	10-09-2019	3 Months	4.501.557,50	AOA
30	IFAD	09/AQ/UIPP-Cuanza Sul/019 and Addendum nr. 1 to contract 09/AQ/UIPP-Cuanza Sul/019	Supply of 05 motorcycle pumps and 15 Sprayers	Angola	10/09/2019 and Addendum signed on 26/09/2019	6 Months	1.037.500,00 by Addendum established on amount of 1.182.750,00 due to implementation of VAT	AOA
31	IFAD	10/AQ/UIPP-Cuanza Sul/019	Supply of 150 animal-drawn plows	Angola	10-09-2019	3 Months	6.300.000,00	AOA
32	IFAD	12/AQ/UIPP-Cuanza Sul/019 / Lote I and Addendum to the Contract	Supply of 75 tons of NPK 12 24 12	Angola	10/09/2019 and Addendum signed on 26/09/2019	6 Months	13.050.000,00 by Addendum established on 14.877.000,00 due to VAT implementation	AOA
33	IFAD	12/AQ/UIPP-Cuanza Sul/019 / Lote II and Addendum to the Contract	Supply of 75 tons of NPK 12 24 12	Angola	10/09/2019 and Addendum signed on 26/09/2019	6 Months	13.050.000,00 by Addendum established on 14.877.000,00 due to VAT implementation	AOA
34	IFAD	13/AQ/UIPP-Cuanza Sul/019	Supply of 50 tons of ammonium sulphate	Angola	25-11-2019	3 Months	11.500.000,00	AOA
35	IFAD	15/AQ/UIPP-Cuanza Sul/019 / Lote I	Supply 9.9 tons of hybrid white corn seed	Angola	22-10-2019	3 Months	12.276.000,00	AOA
36	IFAD	15/AQ/UIPP-Cuanza Sul/019 / Lote II	Supply of 8.1 tonnes of OPV yellow maize seed	Angola	22-10-2019	3 Months	11.664.000,00	AOA
37	IFAD	001/AQ/UIPP/HUILA/19	Preparation of 90 hectares of land in the municipalities of Mapile and Km 100	Angola	28-10-2019		4.050.000,00	AOA
38	IFAD	001/Shopping/SAMAP/IDA/MINAGRIF/MB ens/19/Lote I and Addendum nr 1 to contract 001/Shopping/SAMAP/IDA/MINAGRIF/MB ens/19/Lote I	Supply of inputs (CORN SEED OPV Sahara Lote I)	Angola	22-11-2019		11.281.100,00 by contract addendum to reflect VAT implementation the amount stated on 12.560.454,00	AOA
39	IFAD	001/Shopping/SAMAP/IDA/MINAGRIF/MB ens/19/ Lote II and Addendum to contract 001/Shopping/SAMAP/IDA/MINAGRIF/MB ens/19/ Lote II	Supply of inputs (hybrid corn seed Cap 9004 Lote II)	Angola	22-11-2019		5.928.000,00 by contract addendum in order to reflect VAT implementation the amount increased 6.757.920,00	AOA
40	IFAD	001/Shopping/SAMAP/IDA/MINAGRIF/MB ens/19	Supply of inputs (compound fertilizer NPK, 12-24-12)	Angola	22-11-2019		19.432.722,00	AOA
41	IFAD	001/Shopping/SAMAP/IDA/MINAGRIF/Instr/Bens/19	Supply of inputs (agricultural instruments)	Angola	22-11-2019		12.920.400,00	AOA
42	IFAD	001/Shopping/SAMAP/IDA/MINAGRIF/MB ens/19/Lote I	Supply of inputs (catarino Bean Seed Lote I)	Angola	22-11-2019		7.500.000,00	AOA
43	IFAD	001/Shopping/SAMAP/IDA/MINAGRIF/MB ens/19/Lote II	Supply of inputs (butter bean seed Lote II)	Angola	22-11-2019		3.000.000,00	AOA
44	IFAD	002/Shopping/SAMAP/IDA/MINAGRIF/MB ens/19	Supply of tire and battery	Angola	22-09-2019		193.500,00	AOA
Total			Sum of Contracts in USD				6.017.525,94	USD
Total			Sum of Contracts in AOA				169.217.900,52	AOA

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11 ALLOCATION AND USE OF THE FUNDS OF THE LOAN

Category	Allocated		Disbursed		Available Balance	
	Amount SDR	Equivalent USD (or otherwise)	Amount SDR	Equivalent USD (or otherwise)	Amount SDR	Equivalent USD (or otherwise)
1. Goods, services	2.847.582,80	3.883.622,63	1.662.062,09	2.266.772,35	1.185.520,71	1.616.850,28
2. Grants and subsidies	-		156.026,98	212.794,49	- 156.026,98	- 212.794,49
3. Credit, Guarantee Funds	-		-		-	-
4. Operating costs	235.806,92	321.600,86	2.547,98	3.475,02	233.258,93	318.125,84
5. Salaries and allowances	246.412,21	336.064,69	688.144,12	938.512,51	- 441.731,91	- 602.447,82
	3.329.801,92	4.541.288,18	2.508.781,18	3.421.554,37	821.020,74	1.119.733,81

Conversion from SDR to USD have been done using the inception to date average rate at which funds are disbursed to the special Account held at Banco Sol. The average rate as at 31 December 2019 was SDR/USD: 1,38345.



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12 RECONCILIATION OF FUNDS DISBURSED BY IFAD AND FUNDS RECEIVED BY THE PROGRAMME

12 a. Disbursed by – IFAD.

1. Total Advanced by IFAD				2.733.695,18
2. Less total amount recovered by IFAD				733.695,18
3. Equals present outstanding amount advanced to the designated account (line 1 less line 2)				2.000.000,00
4. Balance of designated account per attached bank statements as of (Date: 31/12/2019)				850.427,28
5. Plus balance of the project account(s) (listed separately)				
5.1 Plus balance of IFAD - Operational account - USD				10.641,39
Plus balance of sub accounts (listed separately)				113.464,85
5.2 Plus balance of FIDA - Operational account - AKZ	108.450,34			
5.3 Plus balance Of Huila - Operating account - AKZ	2.764,84			
5.4 Plus balance of C. Sul - Operating account - AKZ	2.249,67			
Plus balance of Cash in Hand				608,80
5.5 Plus Petty Cash IFAD - AKZ	608,80			
5.6 Plus Petty Cash HUILA - AKZ				
5.7 Plus Petty Cash C. SUL - AKZ				
Total of Bank Balances (designated A/C, PA, SUB accounts & cash in hand balance) (line 4+line 5)				975.142,32
6. Plus total amount claimed in this WA no.				
7. Plus total amount withdrawn from the designated/PA/Grant account and not yet claimed for replenishment) or WAs pending submission				
8. Plus amounts claimed in previous applications but not yet credited at the date of bank statement and/or claimed after date of bank statement				0,00
Application No.	Date	USD	Amount	
WA0023	31-12-2019	\$	1.024.857,68	1.024.857,68
		\$		
		\$		
9. Minus Interest earned (to be completed. If zero, please enter zero)				0,00
10. Total Advance accounted for (line 5 through line 9)				2.000.000,00
11. Explanation of any difference between the totals appearing in Lines 3 and 10				0,00
e.g.	Non eligible amount to be refunded to the designated account			
e.g.	calculation errors in application of percentage financing			
e.g.	counterpart financial resources to be reimbursed (Receipts from advertisements) to GOA			
e.g.	cheques not yet cleared/presented to Bank			
12 DATA	31-12-2019			

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12 b. Disbursed by – GOA.

1. Total Advanced by Government counterpart funds	80.245,11																
2. Less total amount recovered by IFAD	0,00																
3. Equals present outstanding amount advanced to the designated account (line 1 less line 2)	80.245,11																
4. Balance of designated account GOA per attached bank statements as of (Date: 31/12/2019)	735,55																
Plus balance of Cash in Hand	0,13																
5.5 Plus Petty Cash GOA - AKZ	0,13																
Total of Bank Balances (designated A/C, PA, SUB accounts & cash in hand balance) (line 4+line 5)	735,68																
6. Plus total amount claimed in this WA no.																	
7. Plus total amount withdrawn from the designated/PA/Grant account and not yet claimed for replenishment) or WAs pending submission	79.509,43																
8. Plus amounts claimed in previous applications but not yet credited at the date of bank statement and/or claimed after date of bank statement	0,00																
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Application No.</th> <th style="width: 15%;">Date</th> <th style="width: 15%;">USD</th> <th style="width: 50%;">Amount</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">\$</td> <td style="text-align: right;">0,00</td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">\$</td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">\$</td> <td></td> </tr> </tbody> </table>	Application No.	Date	USD	Amount			\$	0,00			\$				\$		
Application No.	Date	USD	Amount														
		\$	0,00														
		\$															
		\$															
9. Minus Interest earned (to be completed. If zero, please enter zero)	0,00																
10. Total Advance accounted for (line 5 through line 9)	80.245,11																
11. Explanation of any difference between the totals appearing in Lines 3 and 10	0,00																
e.g.	Non eligible amount to be refunded to the designated account																
e.g.	calculation errors in application of percentage financing																
e.g.	counterpart financial resources to be reimbursed (Receipts from advertisements) to GOA																
e.g.	cheques not yet cleared/presented to Bank																
12 DATA	31-12-2019																

ANNEX

SMALLHOLDER AGRICULTURE DEVELOPMENT AND COMMERCIALIZATION

Project-SADCP-C&H-SAMAP

IFAD Loan/Grant Number:20000001844-ANG

Conta	Descrição	Débito (Per.)	Crédito (Per.)	Saldo (Per.)	Débito (Acum.)	Crédito (Acum.)	Saldo (Acum.)
11	DISPONIBILIDADES	4.619.898,47	3.657.923,65	961.974,82	4.633.801,65	3.657.923,65	975.878,00
1101	BANCOS	4.563.829,34	3.604.850,75	958.978,59	4.575.105,31	3.604.850,75	970.254,56
110101	Bancos Em Moeda Nacional	895.542,12	795.513,07	100.029,05	904.698,96	795.513,07	109.185,89
11010101	Banco FIDA Kz	895.542,12	788.025,53	107.516,59	896.475,87	788.025,53	108.450,34
11010102	Banco Governo Kz	0,00	7.487,54	7.487,54	8.223,09	7.487,54	735,55
110102	Bancos Em Moeda Estrangeira	3.668.287,22	2.809.337,68	858.949,54	3.670.406,35	2.809.337,68	861.068,67
11010201	Banco FIDA USD - Conta Designada	2.334.287,18	1.485.117,64	849.169,54	2.335.544,92	1.485.117,64	850.427,28
11010202	Banco FIDA USD - Conta Operacional	1.334.000,04	1.324.220,04	9.780,00	1.334.861,43	1.324.220,04	10.641,39
1102	CAIXA	33.862,10	34.423,08	560,98	35.032,01	34.423,08	608,93
110201	Caixa Em Moeda Nacional	33.862,10	34.423,08	560,98	35.032,01	34.423,08	608,93
11020101	Caixa FIDA Kz	28.971,20	29.292,86	321,66	29.901,66	29.292,86	608,80
11020102	Caixa Governo Kz	4.890,90	5.130,22	239,32	5.130,35	5.130,22	0,13
1104	DISPONIBILIDADE NAS PROVINCIAS	22.207,03	18.649,82	3.557,21	23.664,33	18.649,82	5.014,51
110401	HUILA	12.007,03	10.111,81	1.895,22	12.876,65	10.111,81	2.764,84
11040101	Huila FIDA	12.007,03	10.111,81	1.895,22	12.876,65	10.111,81	2.764,84
110402	KWANZA SUL	10.200,00	8.538,01	1.661,99	10.787,68	8.538,01	2.249,67
11040201	K. Sul FIDA	10.200,00	8.538,01	1.661,99	10.787,68	8.538,01	2.249,67
	Sub Total	4.619.898,47	3.657.923,65	961.974,82	4.633.801,65	3.657.923,65	975.878,00
21	TERCEIROS	329.181,68	329.181,68	0,00	329.517,28	329.181,68	335,60
2102	ESTADO	163.653,29	163.653,29	0,00	163.653,29	163.653,29	0,00
210201	IRT - Imp. Rend. trabalho	97.891,75	97.891,75	0,00	97.891,75	97.891,75	0,00
210202	Seguranca Social 3%	18.120,79	18.120,79	0,00	18.120,79	18.120,79	0,00
210203	Seguranca Social 8%	33.023,72	33.023,72	0,00	33.023,72	33.023,72	0,00
210204	Impostos de Retencao na Fonte	14.617,03	14.617,03	0,00	14.617,03	14.617,03	0,00
2104	ARP	0,00	0,00	0,00	335,60	0,00	335,60
210401	Adiantamento ARP	0,00	0,00	0,00	335,60	0,00	335,60
210501	outros valores a pagar GOA DESALFANDEGAMENTOS	165.528,39	165.528,39	0,00	165.528,39	165.528,39	0,00
	Sub Total	329.181,68	329.181,68	0,00	329.517,28	329.181,68	335,60
31	RECEITAS	0,02	4.731.585,62	4.731.585,60	0,06	5.271.206,42	5.271.206,36
3101	Desembolsos a Conta Designada	0,00	2.333.695,18	2.333.695,18	0,00	2.820.670,22	2.820.670,22
310101	FIDA	0,00	2.333.695,18	2.333.695,18	0,00	2.733.695,18	2.733.695,18
310102	Governo de Angola	0,00	0,00	0,00	0,00	86.975,04	86.975,04
3102	Pagamento Directo	0,00	2.397.890,43	2.397.890,43	0,00	2.444.877,93	2.444.877,93
310201	FIDA	0,00	2.207.593,42	2.207.593,42	0,00	2.254.580,92	2.254.580,92
310202	GOA	0,00	190.297,01	190.297,01	0,00	190.297,01	190.297,01
31020201	GOA Empréstimos MINAGRIP/Nao Financiamento	0,00	190.297,01	190.297,01	0,00	190.297,01	190.297,01
3103	Diferencas de Cambio Favoravel	0,00	0,00	0,00	0,04	370,26	370,22
310301	Governo de Angola	0,00	0,00	0,00	0,00	370,19	370,19
310302	SAMAP	0,00	0,00	0,00	0,04	0,00	0,04
310303	SAMAP DIFERENÇA APURAR	0,00	0,00	0,00	0,00	0,07	0,07
3104	Outras receitas	0,02	0,01	0,01	0,02	5.288,01	5.287,99
310402	SAMAP	0,02	0,01	0,01	0,02	5.288,01	5.287,99
	Sub Total	0,02	4.731.585,62	4.731.585,60	0,06	5.271.206,42	5.271.206,36
40	CUSTOS POR CATEGORIA	3.777.379,77	7.770,89	3.769.608,88	4.302.761,75	7.770,89	4.294.990,86
4010	BENS, SERVIÇOS E INPUTS	2.266.772,35	0,00	2.266.772,35	2.298.247,44	0,00	2.298.247,44
401002	BENS E EQUIPAMENTOS	842.776,01	0,00	842.776,01	843.522,54	0,00	843.522,54
40100201	MEIOS DE TRANSPORTE	752.098,99	0,00	752.098,99	752.098,99	0,00	752.098,99
4010020101	Viaturas	652.738,99	0,00	652.738,99	652.738,99	0,00	652.738,99
4010020102	Motorizadas	99.360,00	0,00	99.360,00	99.360,00	0,00	99.360,00
40100202	EQUIPAMENTO E MOBILIARIO	90.677,02	0,00	90.677,02	91.423,55	0,00	91.423,55
4010020201	Equipamento Informatico	75.905,24	0,00	75.905,24	76.651,77	0,00	76.651,77
4010020203	Mobiliario Diverso	14.771,78	0,00	14.771,78	14.771,78	0,00	14.771,78
401003	CONSULTORIA	1.411.229,00	0,00	1.411.229,00	1.411.229,00	0,00	1.411.229,00
40100302	Consultoria Empresas - ONG's	1.411.229,00	0,00	1.411.229,00	1.411.229,00	0,00	1.411.229,00
401004	CAPACITAÇÃO E WORKSHOPS	12.767,34	0,00	12.767,34	43.495,90	0,00	43.495,90
40100401	Nacional	0,00	0,00	0,00	30.728,56	0,00	30.728,56
40100402	Internacional	12.767,34	0,00	12.767,34	12.767,34	0,00	12.767,34
4020	DOAÇÕES E SUBSIDIOS	212.794,49	0,00	212.794,49	212.794,49	0,00	212.794,49
402001	DOAÇÕES	212.794,49	0,00	212.794,49	212.794,49	0,00	212.794,49
4040	CUSTO OPERACIONAIS	359.300,11	0,00	359.300,11	470.388,33	0,00	470.388,33
404001	Despesas com meio de Transporte	40.559,46	0,00	40.559,46	49.527,94	0,00	49.527,94
40400101	Manutencao e Conservação	9.478,75	0,00	9.478,75	11.532,31	0,00	11.532,31
40400102	Combustivel e Lubrificantes	6.264,09	0,00	6.264,09	9.924,09	0,00	9.924,09
40400103	Seguros e Taxas	2.133,79	0,00	2.133,79	2.165,30	0,00	2.165,30
40400104	Outras despesas com meio. transporte	8.102,40	0,00	8.102,40	8.726,23	0,00	8.726,23
40400105	Manutencao e Conservação - GOA	640,01	0,00	640,01	2.802,84	0,00	2.802,84
40400106	Seguros e Taxas - GOA	13.940,42	0,00	13.940,42	14.377,17	0,00	14.377,17
404002	Monitoria e Auditoria	5.618,65	0,00	5.618,65	7.373,22	0,00	7.373,22
40400201	Monitoria e Avaliação	5.618,65	0,00	5.618,65	7.373,22	0,00	7.373,22
404003	Deslocações e Estadias	32.055,77	0,00	32.055,77	82.444,85	0,00	82.444,85
40400301	Bilhete de passagem	14.498,87	0,00	14.498,87	27.514,26	0,00	27.514,26
40400302	Ajuda de custo- Perdiem	17.370,25	0,00	17.370,25	53.445,19	0,00	53.445,19
40400303	Outras Despesas com deslocações	186,65	0,00	186,65	1.485,40	0,00	1.485,40
404004	Material e Consumivel de escritorio	32.713,56	0,00	32.713,56	46.101,61	0,00	46.101,61
404005	Comunicacao e Publicidade	11.359,21	0,00	11.359,21	19.847,33	0,00	19.847,33

SMALLHOLDER AGRICULTURE DEVELOPMENT AND COMMERCIALIZATION

Project-SADCP-C&H-SAMAP

IFAD Loan/Grant Number:20000001844-ANG

404007	Combustível e Lubrificantes (outros)	357,66	0,00	357,66	444,37	0,00	444,37
404008	Rendas e Alugueres	28.646,63	0,00	28.646,63	38.020,35	0,00	38.020,35
404009	Vigilância e segurança	2.446,13	0,00	2.446,13	2.446,13	0,00	2.446,13
404010	Manutenção e reparação de Equipamentos	2.096,24	0,00	2.096,24	3.524,46	0,00	3.524,46
404011	Manutenção e Reparação Edifícios	15,13	0,00	15,13	45,35	0,00	45,35
404012	Impostos e Taxas	975,10	0,00	975,10	4.584,32	0,00	4.584,32
404013	Despesas Bancárias	647,36	0,00	647,36	837,95	0,00	837,95
404014	Rendas e Alugueres - GOA	0,00	0,00	0,00	2.642,14	0,00	2.642,14
404015	Vigilância e segurança - GOA	0,00	0,00	0,00	3.229,29	0,00	3.229,29
404016	Impostos e Taxas - GOA	195.199,98	0,00	195.199,98	195.574,84	0,00	195.574,84
404017	Despesas Bancárias - GOA	2,79	0,00	2,79	27,17	0,00	27,17
404098	Diferença de Cambio Desfavorável	0,00	0,00	0,00	3.654,89	0,00	3.654,89
404099	Outros Custos Operacionais	6.606,44	0,00	6.606,44	10.062,12	0,00	10.062,12
4050	SALARIO E AVENCES	938.512,51	0,00	938.512,51	1.321.331,18	0,00	1.321.331,18
405001	Equipa do Projecto - Operacional	802.355,29	0,00	802.355,29	1.068.725,23	0,00	1.068.725,23
405002	Outros Consultores	63.811,24	0,00	63.811,24	63.811,25	0,00	63.811,25
405003	Equipa do Projecto -Pagmentos Directo	68.475,00	0,00	68.475,00	115.462,50	0,00	115.462,50
405022	Equipa do Projecto -GOA	0,00	0,00	0,00	69.461,22	0,00	69.461,22
405099	Outras Custos Operacionais	3.870,98	0,00	3.870,98	3.870,98	0,00	3.870,98
4060	PROVEITOS E CUSTOS GERAIS	0,31	7.770,89	7.770,58	0,31	7.770,89	7.770,58
406010	PROVEITOS	0,21	7.770,89	7.770,68	0,21	7.770,89	7.770,68
40601001	SAMAP DIFERENÇA FAVORAVEL	0,21	4.110,17	4.109,96	0,21	4.110,17	4.109,96
4060103	SAMAP FIDA	0,00	3.068,72	3.068,72	0,00	3.068,72	3.068,72
4060104	CADERNO DE ENCARGOS	0,00	592,00	592,00	0,00	592,00	592,00
4060111	CUSTOS GERAIS	0,10	0,00	0,10	0,10	0,00	0,10
Sub Total		3.777.379,77	7.770,89	3.769.608,88	4.302.761,75	7.770,89	4.294.990,86
91	C1 - CAPACIT. E DESENVOLVIMENTO	7.520,07	0,00	7.520,07	7.520,07	0,00	7.520,07
9102	Fortalecimento Instit. do MINAGRIF	7.520,07	0,00	7.520,07	7.520,07	0,00	7.520,07
910202	Formacao e Capacitacao	7.520,07	0,00	7.520,07	7.520,07	0,00	7.520,07
92	C2 - APOIO AUMENTO DA PROD. E COMERCIALIZACAO	212.794,49	0,00	212.794,49	212.794,49	0,00	212.794,49
9201	Assistencia Tecnica aos Subprojectos	212.794,49	0,00	212.794,49	212.794,49	0,00	212.794,49
920101	Assist. Técnica - Huila	83.382,54	0,00	83.382,54	83.382,54	0,00	83.382,54
920102	Assist. Técnica - Cuanza Sul	129.411,95	0,00	129.411,95	129.411,95	0,00	129.411,95
93	DESPESAS OPERACIONAIS	3.557.064,08	0,00	3.557.064,08	4.074.343,20	0,00	4.074.343,20
9301	Despesas Operacionais - Luanda	2.940.240,57	0,00	2.940.240,57	3.293.125,92	0,00	3.293.125,92
930100	PROVEITOS /CUSTOS GERAIS	2.940.240,57	0,00	2.940.240,57	3.293.125,92	0,00	3.293.125,92
9302	Despesas Operacionais - Huila	114.073,43	0,00	114.073,43	177.998,22	0,00	177.998,22
9303	Despesas Operacionais - Cuanza Sul	141.929,01	0,00	141.929,01	171.325,59	0,00	171.325,59
9322	Despesas operacionais - GOA	360.821,07	0,00	360.821,07	431.893,47	0,00	431.893,47
Sub Total		3.777.378,64	0,00	3.777.378,64	4.294.657,76	0,00	4.294.657,76
Total		12.503.838,58	8.726.461,84	3.777.376,74	13.560.738,50	9.266.082,64	4.294.655,86