

# AUDITED PROJECT FINANCIAL STATEMENTS

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Project N°: 1100001709

IFAD Loan N°: 2000000438

IFAD Grant N°: 2000000439

IFAD ASAP Grant N°: 2000000440

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

## **Livestock And Market Development Programme II (LMDP II)**

Prepared by: BAKER TILLY BISHKEK LLC

Received on: 23/06/2020

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**International Fund for Agricultural Development**

**“Livestock and Market Development Programme - II”**


**IFAD Loan No. 2000000438**

**IFAD Grant No. 20000000439**

**ASAP TRUST Grant No. 2000000440**

**Project financial statements**  
for the year ended December 31, 2019

**and independent auditors’ report**



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**INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT  
“LIVESTOCK AND MARKET DEVELOPMENT PROGRAMME - II”  
IFAD LOAN NO. 2000000438, IFAD GRANT NO. 2000000439,  
ASAP TRUST GRANT NO. 2000000440**

**STATEMENT OF MANAGEMENT’S RESPONSIBILITIES FOR THE PREPARATION AND APPROVAL OF  
THE PROJECT FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019**

The following statement, which should be read in conjunction with the independent auditors’ responsibilities is made with a view to distinguish the respective responsibilities of management and those of the independent auditors in relation to the project financial statements of the Programme “Livestock and Market Development Programme - II”, IFAD Loan No. 2000000438, IFAD Grant No. 2000000439, ASAP TRUST Grant No. 2000000440 (the “Programme”).

Management of the Programme is responsible for the preparation of the project financial statements that present fairly, in all material respects, the statement of funds received and expenditures paid, the statement of expenditures paid by project components, the statement of expenditure, withdrawal applications, the statement of designated account and the statement of designated account reconciliation of the Programme for the year ended December 31, 2019 in accordance with International Public Sector Accounting Standard “Financial Reporting Under the Cash Basis of Accounting” (the “IPSAS”) issued by the International Public Accounting Standards Board of the International Federation of Accountants and the International Fund for Agricultural Development’s (the “IFAD”) “Handbook for financial reporting and auditing of IFAD-financed Projects” (the “IFAD Handbook”).

In preparing the project financial statements, management is responsible for:

- selecting suitable accounting policies and applying them consistently;
- making judgments and estimates that are reasonable and prudent;
- stating whether IPSAS and IFAD Handbook have been followed, subject to any material departures disclosed and explained in the project financial statements; and
- preparing the project financial statements on the assumption that the Programme will be implemented in accordance with the established period.

Management is also responsible for:

- designing, implementing and maintaining effective and sound system of internal control and for revealing risks in system of internal control;
- maintaining proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the Programme, and which enable them to ensure that the project financial statements of the Programme comply with IPSAS and IFAD Handbook;
- compliance with laws and regulations of the Kyrgyz Republic, accounting system of the Programme and the requirements of the IFAD;
- taking such steps as are reasonably available to them to safeguard the assets of the Programme; and
- detecting and preventing fraud and other irregularities.

The project financial statements for the year ended December 31, 2019 were approved and authorized for issue on June 05, 2020 by the management of the Programme.

**On behalf of the Management:**

  
**Tuleev T.**  
**Director of the Programme**

June 05, 2020  
Bishkek, Kyrgyz Republic



  
**Zhusupbekova S.**  
**Financial manager**

June 05, 2020  
Bishkek, Kyrgyz Republic



## **INDEPENDENT AUDITORS' REPORT**

To the management of the Programme "Livestock and Market Development Programme - II" under the Ministry of agriculture, food industry and melioration of the Kyrgyz Republic:

### **Report on the project financial statements**

#### **Opinion**

We have audited the project financial statements of the Programme "Livestock and Market Development Programme - II" (the "Programme"), which comprise the statement of funds received and expenditures paid, the statement of expenditures paid by project components, the statement of expenditure, withdrawal applications, the statement of designated account and the statement of designated account reconciliation for the year ended December 31, 2019, and a summary of significant accounting policies and other explanatory information (the "project financial statements").

In our opinion, the accompanying project financial statements present fairly, in all material respects, the statement of funds received and expenditures paid, the statement of expenditures paid by project components, the statement of expenditure, withdrawal applications, the statement of designated account and the statement of designated account reconciliation of the Programme for the year ended December 31, 2019 in accordance with International Public Sector Accounting Standard "Financial Reporting Under the Cash Basis of Accounting" (the "IPSAS") issued by the International Public Sector Accounting Standards Board of the International Federation of Accountants, and the IFAD's "Handbook for financial reporting and auditing of IFAD-financed Projects" (the "IFAD Handbook").

#### **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 auditor's responsibilities for the audit of the project financial statements section of our report. We are independent of the Programme in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the project financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Emphasis of matter**

Without qualifying our opinion, we draw attention to Note 2 to the project financial statements, which describe the basis of accounting. The project financial statements were prepared for complying with the appropriate IFAD Handbook and Financing agreement requirements.

#### **Other matter**

The project financial statements are prepared to assist the Programme to comply with the requirements of the IFAD. As a result, the project financial statements may not be suitable for another purpose.

#### **Responsibilities of management and those charged with governance for the project financial statements**

Management is responsible for the preparation and fair presentation of these project financial statements in accordance with International Public Sector Accounting Standard "Financial Reporting Under the Cash Basis of Accounting" (the "IPSAS") issued by the International Public Accounting Standards Board of the International Federation of Accountants and the IFAD's "Handbook for financial reporting and auditing of IFAD-financed Projects" (the "IFAD Handbook"), and for such internal control as management determines is necessary to enable the preparation of the project financial statements that are free from material misstatement, whether due to fraud or error.

## Auditor's responsibilities for the audit of the project financial statements

Our objectives are to obtain reasonable assurance about whether these project 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. 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 project 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 project 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 Programme'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 Programme'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 project 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 auditor's report. However, future events or conditions may cause the Programme to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the project financial statements, including the disclosures, and whether the project financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

  
Kubat Aymkulov

  
Yulia Abdumanapova

Certified accountant, FCCA (United Kingdom)

Certificate of auditor of the Kyrgyz Republic No. A0069  
Audit Partner, Baker Tilly Bishkek LLC

Certificate of auditor of the Kyrgyz Republic No. A0068  
Director, Baker Tilly Bishkek LLC

Baker Tilly Bishkek LLC, License No. 0049 Series A issued by the State Committee on Review and Regulation of the financial market of the Kyrgyz Republic

June 05, 2020  
Bishkek, the Kyrgyz Republic

**“LIVESTOCK AND MARKET DEVELOPMENT PROGRAMME - II”  
IFAD LOAN NO. 2000000438, IFAD GRANT NO. 2000000439,  
ASAP TRUST GRANT NO. 2000000440**

**STATEMENT OF FUNDS RECEIVED AND EXPENDITURES PAID  
FOR THE YEAR ENDED DECEMBER 31, 2019**

*(in US dollars)*

	Notes	For the year ended December 31, 2019	For the year ended December 31, 2018	Cumulative
<b>Opening balance</b>	4	933,239	2,175,399	-
APIU		619,111	546,617	-
ARIS		314,128	1,628,782	-
<b>Funding sources</b>				
<b>IFAD Loan No. 2000000438</b>	5	2,588,111	3,733,380	8,261,308
APIU		99,439	297,746	1,092,458
ARIS		2,488,672	3,435,634	7,168,850
<b>IFAD Grant No. 2000000439</b>	5	2,407,454	1,494,421	7,644,010
APIU		1,265,850	555,970	2,489,445
ARIS		1,141,604	938,451	5,154,565
<b>ASAP Trust Grant No. 2000000440</b>	5	3,435,705	3,180,326	9,035,549
APIU		73,000	500,000	723,000
ARIS		3,362,705	2,680,326	8,312,549
<b>Community contribution</b>	5	1,416,073	2,363,662	4,277,361
APIU		-	-	-
ARIS		1,416,073	2,363,662	4,277,361
<b>Government of the Kyrgyz Republic</b>	5	28,053	95,797	269,210
APIU		14,927	79,151	126,223
ARIS		13,126	16,646	142,987
<b>Total funds received</b>	5	<b>9,875,396</b>	<b>10,867,586</b>	<b>29,487,438</b>
<b>Other income</b>	6	<b>54,308</b>	<b>10,646</b>	<b>151,550</b>
APIU		39,573	2,841	70,427
ARIS		14,735	7,805	81,123
<b>Total receipts</b>		<b>9,929,704</b>	<b>10,878,232</b>	<b>29,638,988</b>
<b>Expenses</b>				
<b>I. Equipment, goods and vehicles</b>	7	<b>326,768</b>	<b>490,556</b>	<b>1,113,390</b>
APIU		304,771	452,103	970,129
ARIS		21,997	38,453	143,261
<b>II. Consultancies</b>	7	<b>1,429,024</b>	<b>1,197,869</b>	<b>4,478,803</b>
APIU		514,375	269,052	902,482
ARIS		914,649	928,817	3,576,321
<b>III. Trainings and workshops</b>	7	<b>233,358</b>	<b>329,572</b>	<b>938,559</b>
APIU		91,734	130,831	341,817
ARIS		141,624	198,741	596,742

**“LIVESTOCK AND MARKET DEVELOPMENT PROGRAMME - II”**  
**IFAD LOAN NO. 2000000438, IFAD GRANT NO. 2000000439,**  
**ASAP TRUST GRANT NO. 2000000440**

**STATEMENT OF FUNDS RECEIVED AND EXPENDITURES PAID**  
**FOR THE YEAR ENDED DECEMBER 31, 2019 (CONTINUED)**

*(in US dollars)*

	Notes	For the year ended December 31, 2019	For the year ended December 31, 2018	Cumulative
<b>IV. Grants</b>	<b>7</b>	<b>6,997,903</b>	<b>9,797,884</b>	<b>20,531,504</b>
IV.a. Pasture/Livestock improvements (ARIS)		6,293,729	9,408,183	18,661,028
IV.b. Value chain and diversification (ARIS)		230,074	-	230,074
IV.c. Other grants	<b>7</b>	<b>474,100</b>	<b>389,701</b>	<b>1,640,402</b>
APIU		474,100	206,811	876,660
ARIS		-	182,890	763,742
<b>V. Operating expenses (APIU)</b>	<b>7</b>	<b>140,942</b>	<b>294,116</b>	<b>795,496</b>
<b>Total expenses</b>		<b>9,127,995</b>	<b>12,109,997</b>	<b>27,857,752</b>
<b>Other expenses</b>	<b>8</b>	<b>92,592</b>	<b>10,395</b>	<b>138,880</b>
APIU		37,783	10,301	66,774
ARIS		54,809	94	72,106
<b>Closing balance</b>	<b>4</b>	<b>1,642,356</b>	<b>933,239</b>	<b>1,642,356</b>
APIU		548,195	619,111	548,195
ARIS		1,094,161	314,128	1,094,161

**On behalf of the Management:**

  
**Tuleev T.**  
**Director of the Programme**

June 05, 2020  
 Bishkek, Kyrgyz Republic

  
**Zhusupbekova S.**  
**Financial Manager**

June 05, 2020  
 Bishkek, Kyrgyz Republic

The notes on pages 15-25 form an integral part of the project financial statements. The independent auditors' report is on pages 3-4.

**“LIVESTOCK AND MARKET DEVELOPMENT PROGRAMME - II”**

**IFAD LOAN NO. 2000000438, IFAD GRANT NO. 2000000439, ASAP TRUST GRANT NO. 2000000440**

**STATEMENT OF EXPENDITURES PAID BY PROJECT COMPONENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

*(in US dollars)*

	For the year ended December 31, 2019	For the year ended December 31, 2018	Cumulative	Expenses (IFAD funds)	Budget (IFAD funds)	Deviation
<b>Component 1. Community-based pasture management and vulnerability reduction</b>						
Sub-component 1.1. Community risk-mitigation pasture management and investments	<b>7,542,691</b>	<b>10,507,138</b>	<b>22,690,678</b>	<b>6,124,511</b>	<b>9,552,962</b>	<b>(3,428,451)</b>
APIU	346,021	207,171	556,783	345,907	839,200	(493,293)
ARIS	7,196,670	10,299,967	22,133,895	5,778,604	8,713,762	( 2,935,158)
Sub-component 1.2. Pasture Institutional strengthening	<b>742,892</b>	<b>845,062</b>	<b>2,093,464</b>	<b>735,484</b>	<b>923,560</b>	<b>(188,076)</b>
APIU	602,473	721,796	1,525,842	597,846	675,560	(77,714)
ARIS	140,419	123,266	567,622	137,638	248,000	(110,362)
<b>Component 2. Livestock health and production services</b>						
Sub-component 2.1. Strengthening veterinary and community animal health services	<b>48,867</b>	<b>346,275</b>	<b>1,059,503</b>	<b>48,434</b>	<b>291,600</b>	<b>(243,166)</b>
APIU	13,957	52,777	74,251	13,951	21,500	(7,549)
ARIS	34,910	293,498	985,252	34,483	270,100	(235,617)
Sub-component 2.2. Animal health education and capacity building (APIU)	<b>392,080</b>	<b>107,387</b>	<b>798,090</b>	<b>386,416</b>	<b>526,000</b>	<b>(139,584)</b>

**“LIVESTOCK AND MARKET DEVELOPMENT PROGRAMME - I”  
IFAD LOAN NO. 2000000438, IFAD GRANT NO. 2000000439, ASAP TRUST GRANT NO. 2000000440**

**STATEMENT OF EXPENDITURES PAID BY PROJECT COMPONENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019 (CONTINUED)**  
*(in US dollars)*

	For the year ended December 31, 2019	For the year ended December 31, 2018	Cumulative	Expenses (IFAD funds)	Budget (IFAD funds)	Deviation
Component 3. Diversification and market/value chain initiatives (ARIS)	230,074	40,353	284,397	222,149	525,000	(302,851)
Component 4. Project management (APIU)	171,391	263,782	931,620	166,876	255,373	(88,497)
	9,127,995	12,109,997	27,857,752	7,683,870	12,074,495	(4,390,625)

On behalf of the Management:

  
Tuleev T.  
Director of the Programme

June 05, 2020  
Bishkek, Kyrgyz Republic



  
Zhusupbekova S.  
Financial Manager

June 05, 2020  
Bishkek, Kyrgyz Republic

The notes on pages 15-25 form an integral part of the project financial statements. The independent auditors' report is on pages 3-4.



**“LIVESTOCK AND MARKET DEVELOPMENT PROGRAMME - II”**

**IFAD LOAN NO. 2000000438, IFAD GRANT NO. 2000000439, ASAP TRUST GRANT NO. 2000000440**

**STATEMENT OF EXPENDITURE, WITHDRAWAL APPLICATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2019**

*(in US dollars)*

**IFAD Loan NO. 2000000438**

Implement- ation unit	Applica- tion	Date	1.Equipment, goods and vehicles	4a.Pasture / Livestock improvement grants	4b.Value chain and diversification grants	5.Operating expenses	Total	Financing method	Paid by IFAD
ARIS	35A	January 30, 2019	17,990	978,088	-	-	996,078	Replenishment of DA	996,078
ARIS	38A	April 4, 2019	10,900	987,652	-	-	998,552	Replenishment of DA	998,552
APIU	2	April 24, 2019	16,916	-	-	146,523	163,439	Replenishment of DA	50,439
ARIS	42A	November 14, 2019	-	-	494,042	-	494,042	Replenishment of DA	494,042
APIU	28	December 18, 2019	48,678	-	-	57,238	105,916	Replenishment of DA	49,000
			<u>94,484</u>	<u>1,965,740</u>	<u>494,042</u>	<u>203,761</u>	<u>2,758,027</u>		<u>2,588,111</u>

**IFAD Grant NO. 2000000439**

Implement- ation unit	Applica- tion	Date	Advance	2.Technical assistance and studies	3.Training and workshops	4a.Pasture/Li vestock improvement grants	4c.Other grants	Total	Financing method	Paid by IFAD
APIU	21	March 26, 2019	-	80,066	22,558	-	66,812	169,436	Replenishment of DA	169,436
APIU	24	April 29, 2019	198,000	-	-	-	-	198,000	Replenishment of DA / Advance	198,000
APIU	2	April 29, 2019	-	35,748	12,155	-	90,642	138,545	Replenishment of DA	138,545
ARIS	37A	April 29, 2019	-	466,471	82,236	-	65,655	614,362	Replenishment of DA	614,362
APIU	48	June 6, 2019	-	32,515	2,100	-	175,177	209,792	Replenishment of DA	209,792
ARIS	A	October 2, 2019	-	432,420	84,879	9,943	-	527,242	Replenishment of DA	527,242
APIU	27	October 29, 2019	-	206,518	31,459	-	130,423	368,400	Replenishment of DA	368,400
APIU	29	December 20, 2019	-	138,791	33,778	-	9,108	181,677	Replenishment of DA	181,677
			<u>198,000</u>	<u>1,392,529</u>	<u>269,165</u>	<u>9,943</u>	<u>537,817</u>	<u>2,407,454</u>		<u>2,407,454</u>

**“LIVESTOCK AND MARKET DEVELOPMENT PROGRAMME - II”**

IFAD LOAN NO. 2000000438, IFAD GRANT NO. 2000000439, ASAP TRUST GRANT NO. 2000000440


**STATEMENT OF EXPENDITURE, WITHDRAWAL APPLICATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2019 (CONTINUED)**

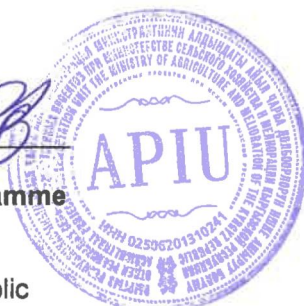
(in US dollars)

**ASAP Trust Grant NO. 2000000440**

Implement-Applica- tion unit tion	Date	1.Equipment, goods and vehicles	4a.Pasture / Livestock improvement grants	4b.Value Chain and diversification grants	4c.Other grants	5.Operating expenses	Total	Financing method	Paid by IFAD
ARIS 36A	April 24, 2019	-	987,392	-	-	-	987,392	Replenishment of DA	987,392
ARIS 39A	June 20, 2019	-	842,630	33,654	-	-	876,284	Replenishment of DA	876,284
APIU 26	August 29, 2019	237,193	-	-	-	15,448	252,641	Replenishment of DA	73,000
ARIS 40A	September 25, 2019	-	689,266	-	78,193	-	767,459	Replenishment of DA	767,459
ARIS 43A	November 15, 2019	-	784,968	-	-	-	784,968	Replenishment of DA	731,570
		<u>237,193</u>	<u>3,304,256</u>	<u>33,654</u>	<u>78,193</u>	<u>15,448</u>	<u>3,668,744</u>		<u>3,435,705</u>

On behalf of the Management:

  
Tuleev T.  
Director of the Programme  
June 05, 2020  
Bishkek, Kyrgyz Republic



  
Zhusupbekova S.  
Financial Manager  
June 05, 2020  
Bishkek, Kyrgyz Republic

The notes on pages 15-25 form an integral part of the project financial statements. The independent auditors' report is on pages 3-4.

**“LIVESTOCK AND MARKET DEVELOPMENT PROGRAMME - II”**

**IFAD LOAN NO. 2000000438, IFAD GRANT NO. 2000000439, ASAP TRUST GRANT NO. 2000000440**

**STATEMENT OF DESIGNATED ACCOUNT  
FOR THE YEAR ENDED DECEMBER 31, 2019**

*(in US dollars)*

**APIU**

**Sources of financing**

IFAD Loan No. 2000000438	IFAD Grant No. 2000000439	ASAP Trust Grant 0 4	IFAD Loan No. 2000000438	IFAD Grant No. 2000000439	ASAP Trust Grant No. 2000000440
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**Bank**  
**Bank account**  
**Currency**  
**Bank's location**



**Balance as at January 1, 2019**

138,953	204,842	273,416	-	-	-
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Advances received

-	-	-	-	198,000	-
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Replenishment of designated account

-	-	-	99,439	1,067,850	73,000
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Transferred to designated account

-	-	-	115,377	177,986	272,494
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**Total funds received**

-	-	-	214,816	1,443,836	345,494
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Expenses paid

-	-	-	-	108,000	230,148
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Transferred to designated account

115,377	177,986	272,494	-	-	-
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Transferred to transit account

23,576	26,856	922	157,148	902,778	27,670
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Cash withdrawal

-	-	-	-	33,866	-
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**Balance as at December 31, 2019**

-	-	-	57,668	399,192	87,676
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**"LIVESTOCK AND MARKET DEVELOPMENT PROGRAMME - II"**

**IFAD LOAN NO. 2000000438, IFAD GRANT NO. 2000000439, ASAP TRUST GRANT NO. 2000000440**

**STATEMENT OF DESIGNATED ACCOUNT  
FOR THE YEAR ENDED DECEMBER 31, 2019 (CONTINUED)**

*(in US dollars)*

**ARIS**

**Sources of financing**

	IFAD Loan No. 2000000438	IFAD Grant No. 2000000439	ASAP Trust Grant No. 2000000440	IFAD Loan No. 2000000438	IFAD Grant No. 2000000439	ASAP Trust Grant No. 2000000
<b>Bank</b>						
<b>Bank account</b>						
<b>Currency</b>						
<b>Bank's location</b>						
<b>Balance as at January 1, 2019</b>	3,922	230,137	31,184	-	-	-
Replenishment of designated account	1,994,630	614,362	1,863,676	494,042	527,242	1,499,029
Transferred to designated account	-	-	-	987,472	300,678	777,375
<b>Total funds received</b>	<b>1,994,630</b>	<b>614,362</b>	<b>1,863,676</b>	<b>1,481,514</b>	<b>827,920</b>	<b>2,276,404</b>
Transferred to designated account	987,472	300,678	777,375	-	-	-
Transferred to transit account	1,011,080	543,821	1,117,485	907,813	552,711	2,035,792
Cash withdrawal	-	-	-	-	4,174	-
<b>Balance as at December 31, 2019</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>573,701</b>	<b>271,035</b>	<b>240,612</b>

**On behalf of the Management:**

  
**Tuleev T.**  
**Director of the Programme**

June 05, 2020  
Bishkek, Kyrgyz Republic

  
**Zhusupbekova S.**  
**Financial Manager**

June 05, 2020  
Bishkek, Kyrgyz Republic

The notes on pages 15-25 form an integral part of the project financial statements. The independent auditors' report is on pages 3-4.

**“LIVESTOCK AND MARKET DEVELOPMENT PROGRAMME - II”**  
**IFAD LOAN NO. 2000000438, IFAD GRANT NO. 2000000439, ASAP TRUST GRANT NO. 2000000440**

**STATEMENT OF DESIGNATED ACCOUNT RECONCILIATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**  
*(in US dollars)*

**Implementation unit**  
**Sources of financing**

IFAD Loan No. 2000000438	APIU IFAD Grant No. 2000000439	ASAP Trust Grant No. 2000000440	IFAD Loan No. 2000000438	ARIS IFAD Grant No. 2000000439	ASAP Trust Grant No. 2000000440
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**Bank**  
**Bank account**  
**Currency**  
**Bank's location**



**Section 1**

1. Total advanced by IFAD	250,000	448,000	400,000	1,000,000	750,000	1,000,000
2. Total amount recovered by IFAD	(169,916)	-	(294,904)	-	-	(53,398)
3. Outstanding amount advanced by IFAD	80,084	448,000	105,096	1,000,000	750,000	946,602

**Section 2**

4. Balance of designated account as per bank statement	57,668	399,192	87,676	573,701	271,035	240,612
5. Balance of operating accounts	-	-	-	-	-	-
Cash on hand	-	-	-	-	-	-
Total bank balances as at December 31, 2019	57,668	399,192	87,676	573,701	271,035	240,612
6. Amount claimed in this application	-	-	-	-	-	-
7. Amounts withdrawn not yet claimed	22,416	48,808	17,420	426,299	478,965	700,125

**"LIVESTOCK AND MARKET DEVELOPMENT PROGRAMME - II"**

**IFAD LOAN NO. 2000000438, IFAD GRANT NO. 2000000439, ASAP TRUST GRANT NO. 2000000440**

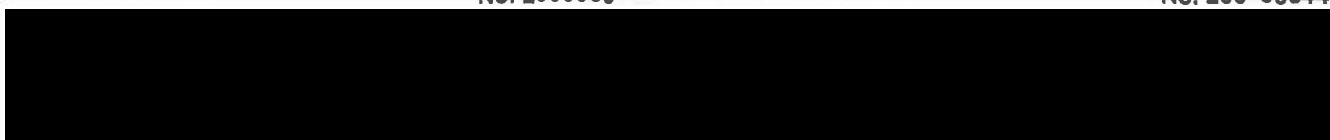
**STATEMENT OF DESIGNATED ACCOUNT RECONCILIATION  
FOR THE YEAR ENDED DECEMBER 31, 2019 (CONTINUED)**

*(in US dollars)*

**Implementation unit  
Sources of financing**

	IFAD Loan No. 2000000438	APIU IFAD Grant No. 2000000439	ASAP Trust Grant No. 2000000	IFAD Loan No. 2000000438	ARIS IFAD Grant No. 2000000439	ASAP Trust Grant No. 200 000440
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**Bank**  
**Bank account**  
**Currency**  
**Bank's location**



8. Amounts claimed in previous applications not yet credited  
at date of bank statement and claimed after date of bank  
statement

-	-	-	-	-	-
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9. Interest earned

-	-	-	-	-	-
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10. Total advance accounted

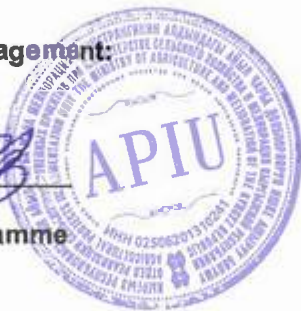
80,084	448,000	220,359	1,000,000	750,000	946,602
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11. Explanation of difference between outstanding advance  
(line 3) and advance accounted for (line 10)

-	-	-	-	-	-
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**On behalf of the Management:**

**Tuleev T.**  
**Director of the Programme**



June 05, 2020  
Bishkek, Kyrgyz Republic

**Zhusupbekova S.**  
**Financial Manager**

June 05, 2020  
Bishkek, Kyrgyz Republic

The notes on pages 15-25 form an integral part of the project financial statements. The Independent auditors' report is on pages 3-4.



**“LIVESTOCK AND MARKET DEVELOPMENT PROGRAMME - II”  
IFAD LOAN NO. 2000000438, IFAD GRANT NO. 2000000439,  
ASAP TRUST GRANT NO. 2000000440**

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

*(in US dollars)*

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**1. GENERAL INFORMATION**

According to the Financing agreement between the Kyrgyz Republic, International Fund for Agricultural Development (the “IFAD”) and Adaptation for Smallholder Agriculture Programme Trust Fund (the “ASAP Trust Fund”) signed on April 7, 2014, the IFAD provided IFAD Loan No. 2000000438 in the amount of 7,200,000 Special Drawing Rights, IFAD Grant No. 2000000439 in the amount of 7,200,000 Special Drawing Rights and ASAP TRUST Grant No. 2000000440 in the amount of 6,500,000 Special Drawing Rights to the Kyrgyz Republic.

Estimated contribution of the Government of the Kyrgyz Republic to the Programme equals to 270,000 US dollars. Estimated contribution of the Pasture Users’ Unions (the “PUUs”) to the Programme equals to 25% of provided grant “Pasture/livestock improvements” and 20% of grant “Value chain, diversification”. At least 5% of the contribution must be provided in cash, while 20% should be provided in labor and materials.

Financing was provided for the Programme “Livestock and Market Development Programme - II” (the “Programme”).

Duration of the Programme is from August 6, 2014 to September 30, 2019. The Programme was extended until September 30, 2020 with grace period until March 30, 2021.

**Programme purpose**

The objectives of the Programme are to improve livestock productivity and to enhance climate resilience of pasture communities reflected in improved and equitable returns to livestock farmers, which should lead to decrease of poverty and increase of economic development in rural communities.

The Programme consists of the following components:

Component 1: Community-based pasture management and vulnerability reduction:

Sub-component 1.1: Community risk-mitigation pasture management and investments;

Sub-component 1.2: Pasture institutional strengthening;

Component 2: Livestock health and production services:

Sub-component 2.1: Strengthening veterinary and community animal health services;

Sub-component 2.2: Animal health education and capacity building;

Component 3: Diversification and market/value chain initiatives;

Component 4: Project management.

***Component 1: Community-based pasture management and vulnerability reduction***

This component shall take advantage of the conducive environment provided by the Pasture Law, the national emergency response activities and climate change adaptation policies, and will support Pasture Users’ Unions (the “PUUs”) and the executive body thereof, namely the Pasture Committees (the “PCs”), in the design, development and implementation of community-based pasture management plans that fully integrate animal health activities as well as adaptation and disaster risk-reduction measures. The outcome from this component would be more productive and resilient pastures and increased supplementary feed available to community livestock. Component 1 is divided into two sub-components:

#### Sub-component 1.1: Community risk-mitigation pasture management and investments

This sub-component shall provide for the initiatives that are required to improve the resilience and productivity, use and access to pastures within approximately one 190 PUUs/PCs areas. It shall provide support to PUUs/PCs in the design, development planning and implementation of risk mitigation community-based pasture management and animal health plans that fully integrate adaptation measures to increase the resilience of this sector to climate change.

#### Sub-component 1.2: Pasture institutional strengthening

This sub-component shall expand to the Programme Area the activities initiated under Programme sub-component 1.2 as defined in "Livestock and Market Development Programme – I" Financing agreement. Nonetheless, this sub-component shall integrate climate change adaptation throughout all the relevant activities. Investment shall primarily focus on the following national institutions that support pasture development: Pasture Department, Kyrgyz Jaiyty Pasture Users Association, Kyrgyz National Agrarian University, and the Kyrgyz Livestock and Pasture Research Institute. In addition, an effective Early Warning System for floods, frost and drought shall be established under the sub-component.

### ***Component 2: Livestock health and production services***

The main objective of this component is to establish an effective private veterinary service through additional support and training to ensure that private veterinarians are self-sufficient and deliver an effective demand-driven service. The component shall have two sub-components:

#### Sub-component 2.1: Strengthening veterinary and community animal health services

The sub-component shall contribute to (i) the establishment and training of Animal Health Sub-Committees (the "AHSCs"); and (ii) PVs capacity building. In particular, the Programme shall support the establishment of approximately one hundred and ninety AHSCs as sub-committees of the PCs in the Programme Area through three (3) key investments: (i) upgrading AHSC guidelines and training materials; (ii) AHSC mobilisation/facilitation; and (iii) AHSC strengthening. In addition, this sub-component shall provide support to approximately three hundred and eighty PVs in the Programme Area, who meet the following criteria: (i) registered with the Veterinary Chamber; (ii) under contract with an AHSC; and (iii) membership of the rayon level veterinary association, in order to promote PVs as the primary service providers for comprehensive preventative herd/flock health and productivity improvement programme.

#### Sub-component 2.2: Animal health education and capacity building

This sub-component shall provide support to the educational system to provide the facilities, teaching and incentives to produce a cadre of motivated young vets who will work in the Programme Area communities. In particular investment shall be made in the following activities: (i) updating veterinary education programme; (ii) veterinary education and training; (iii) student incentive programme; (iv) professional development and training; and (v) research by the Kyrgyz Scientific-Research Veterinary Institute.

### ***Component 3: Diversification and market/value chain initiatives***

The objective of this component is to enable livestock producers in the Programme Area to expand their milk production to meet market demand and thereby achieve improved returns from their dairy animals, as well as introduce a set of additional viable income-generating activities that would increase the resilience of poor vulnerable groups. In the milk production sector, two initiatives shall be financed under this component: (i) the establishment of milk collection and cooling centres, through a partnership arrangement with milk processing plants; and (ii) the support to women's groups to set up small-scale milk processing facilities focused primarily on high quality traditional products. In other sectors, this component shall invest in, inter alia, (i) solar greenhouses for the production of vegetable and horticulture products, which would meet a growing need coming not only from the communities themselves, but also from the fast-growing national and international tourism sector; and (ii) multipurpose solar dryers or electricity-powered dryers for the drying of fruits, herbs and aromatic plants.

#### **Component 4: Project Management**

This component shall provide financing or the overall management of the Programme by the Lead Programme Agency.

##### *Programme management*

LMDP - II Programme is implemented by:

- Agriculture Projects Implementation Unit of the Ministry of agriculture, food industry and melioration of the Kyrgyz Republic (the "APIU");
- Community Development and Investment Agency (the "ARIS").

The APIU is the Lead Programme Agency, and takes overall responsibility for the Programme implementation, coordination, oversight and reporting to IFAD and the Government of the Kyrgyz Republic, including liaising closely with the ARIS, which shall be accountable to APIU.

ARIS is an independent legal entity, and it is registered in the legal organizational form envisaged by the legislation of the Kyrgyz Republic for non-for-profit organizations.

## **2. PRESENTATION OF THE PROJECT FINANCIAL STATEMENTS**

### **Basis of preparation**

These project financial statements have been prepared in accordance with the International Public Sector Accounting Standard (the "IPSAS") "Financial Reporting under the Cash Basis of Accounting" issued by the Public Sector Committee of the International Federation of Accountants, and incorporate the following principal accounting policies, which have been consistently followed in all material respects and comply with the IFAD's "Handbook for financial reporting and auditing of IFAD-financed Projects" (the "IFAD Handbook").

Under the cash basis system income (or expenditure) is recognized when cash is received (or paid) irrespective of when goods or services are received or provided.

These project financial statements consist of:

- Statement of funds received and expenditures paid;
- Statement of expenditures paid by project components;
- Statement of expenditure, withdrawal applications;
- Statement of designated account;
- Statement of designated account reconciliation;
- Notes to the project financial statements, including short description of main statements of accounting policy and other descriptive notes;
- Annex to the project financial statements.

The reporting currency of these project financial statements is US dollars (the "USD").

## **3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **Cash basis of accounting**

The project financial statements are prepared on a cash basis of accounting. The cash basis of accounting recognizes transactions and events only when cash (including cash equivalents) is received or paid by the Programme. The project financial statements prepared under the cash basis provide readers with information about the sources of cash raised during the period, the purposes for which cash was used and the cash balances at the reporting date. The measurement focus in the project financial statements is balances of cash and changes therein.

### **Foreign currency**

Operations in foreign currency initially are counted in functional currency by the currency exchange rate settled by commercial bank on a date of operation.

All payments made in national currency are converted into US dollars at the currency exchange rate defined by commercial bank, at the date of transaction.

Funds are provided by IFAD in US dollars at official exchange rate of Special Drawing Rights (the "SDR") at the date of transfer of funds.

Monetary assets and liabilities expressed in foreign currency are converted to functional currency at currency exchange rate on a date settled by commercial bank.

All foreign exchange differences resulted from maturity or recounting are included in the statement of funds received and expenditures paid.

### **Cash and cash equivalents**

Cash and cash equivalents include cash on hand and due from banks, which can be converted to the corresponding amount of cash in the short term.

### **Taxes**

Calculation and payment of personal income tax and social security contributions from income of staff and consultants is made in accordance with the requirements and rates of the Tax Code of the Kyrgyz Republic and relevant legislation of the Kyrgyz Republic.

### **Project expenses**

The expenses are recorded in the period when they were actually paid.

### **Sources of funds**

The funds were provided by the International Fund for Agricultural Development to the Programme by advance payment and replenishment of designated account.

The funds were also provided by the Government of the Kyrgyz Republic for payment of taxes and cash.

Community contribution comprises contribution in cash and contribution in labor and materials. Contribution in labor and materials is not included in the statement of funds received and expenditures paid, as these project financial statements are prepared under cash basis of accounting.

### **Other income**

Other income represents interest income accrued by the serving commercial bank on the outstanding balances of cash on designated account, income from selling of tender documents and income from fines.

### **Other expenses**

Other expenses comprise tax expenses, payments for bank and other services and return of interest income to the Ministry of finance of the Kyrgyz Republic.

#### 4. CASH AND CASH EQUIVALENTS

Cash and cash equivalents as at December 31, 2019 and 2018 comprise:

	Account holder	Currency	December 31, 2019	December 31, 2018
<b>IFAD Loan No. 2000000438</b>				
Designated account	APIU	US dollars	57,668	138,953
Designated account	ARIS	US dollars	573,701	3,922
<b>IFAD Grant No. 2000000439</b>				
Designated account	APIU	US dollars	399,192	204,842
Designated account	ARIS	US dollars	271,035	230,137
<b>ASAP Trust Grant No. 2000000440</b>				
Designated account	APIU	US dollars	87,676	273,416
Designated account	ARIS	US dollars	240,612	31,184
<b>Other</b>				
Interest account	APIU	US dollars	2,279	697
Interest account	APIU	Kyrgyz som	6	-
Tender account	APIU	US dollars	492	462
Tender account	APIU	Kyrgyzsom	882	741
Interest account	ARIS	US dollars	8,795	48,885
Interest account	ARIS	Kyrgyzsom	18	-
			<u>1,642,356</u>	<u>933,239</u>

#### 5. FUNDS RECEIVED

The funds were provided to the Programme by the following methods and sources of financing:

	For the year ended December 31, 2019	For the year ended December 31, 2018	Cumulative
<b>IFAD Loan No.2000000438</b>			
Advance	(169,916)	-	1,080,084
Replenishment of designated account	<u>2,758,027</u>	<u>3,733,380</u>	<u>7,181,224</u>
	<u>2,588,111</u>	<u>3,733,380</u>	<u>8,261,308</u>
<b>IFAD Grant No.2000000439</b>			
Advance	198,000	-	1,198,000
Replenishment of designated account	<u>2,209,454</u>	<u>1,494,421</u>	<u>6,446,010</u>
	<u>2,407,454</u>	<u>1,494,421</u>	<u>7,644,010</u>
<b>ASAP Trust Grant No. 2000000440</b>			
Advance	(233,039)	250,000	1,166,961
Replenishment of designated account	<u>3,668,744</u>	<u>2,930,326</u>	<u>7,868,588</u>
	<u>3,435,705</u>	<u>3,180,326</u>	<u>9,035,549</u>
<b>Community contribution</b>			
Contribution in cash	<u>1,416,073</u>	<u>2,363,662</u>	<u>4,277,361</u>
<b>Government of the Kyrgyz Republic</b>			
Contribution in cash	<u>28,053</u>	<u>95,797</u>	<u>269,210</u>
	<u>9,875,396</u>	<u>10,867,586</u>	<u>29,487,438</u>

In-cash contributions should be not less than 5% of financing provided to PUUs.

In accordance with the Financing agreement PUUs should also provide in-kind contributions, in the form of labor and materials, which should not be less than 20% of provided financing. The amount is presented for information purposes and is not included in the statement of funds received and expenditures paid and the statement of expenditures paid by project components, which are prepared in accordance with cash basis of accounting.

	For the year ended December 31, 2019	For the year ended December 31, 2018	Cumulative
Community contributions in labor and materials	<u>318,111</u>	<u>215,454</u>	<u>749,147</u>
	<u>318,111</u>	<u>215,454</u>	<u>749,147</u>



## 6. OTHER INCOME

Other income for the years ended December 31, 2019 and 2018 is presented as follows:

	For the year ended December 31, 2019		For the year ended December 31, 2018		Cumulative	
	APIU	ARIS	APIU	ARIS	APIU	ARIS
Interest income	7,892	14,735	2,630	7,805	37,546	81,123
Income from fines under contracts	31,500	-	-	-	31,804	-
Income from the sale of tender documents	181	-	211	-	1,077	-
	<u>39,573</u>	<u>14,735</u>	<u>2,841</u>	<u>7,805</u>	<u>70,427</u>	<u>81,123</u>

## 7. PROGRAMME EXPENSES

The Programme expenses by major categories are presented in the statement of funds received and expenditures paid. The Programme expenses by components are presented in the statement of expenditures paid by project components. Breakdown of the Programme expenses by categories and sources of financing is presented as follows:

For the year ended December 31, 2019

	IFAD Loan No. 2000000438	IFAD Grant No. 2000000439	ASAP Trust Grant No. 2000000440	Community contribution	Government of the Kyrgyz Republic	Total	Budget (IFAD funds)	Deviation (IFAD funds)
<b>I. Equipment, goods and vehicles</b>	82,982	-	237,653	-	6,133	326,768	381,500	(60,865)
APIU	61,077	-	237,653	-	6,041	304,771	318,500	(19,770)
ARIS	21,905	-	-	-	92	21,997	63,000	(41,095)
<b>II. Consultancies</b>	-	1,419,832	1,749	-	7,443	1,429,024	2,403,532	(981,951)
APIU	-	508,550	1,749	-	4,076	514,375	681,960	(171,661)
ARIS	-	911,282	-	-	3,367	914,649	1,721,572	(810,290)
<b>III. Trainings and workshops</b>	-	230,958	-	-	2,400	233,358	759,890	(528,932)
APIU	-	91,076	-	-	658	91,734	103,500	(12,424)
ARIS	-	139,882	-	-	1,742	141,624	656,390	(516,508)
<b>IV. Grants</b>	1,896,988	521,430	3,153,276	1,416,073	10,136	6,997,903	8,349,400	(2,777,706)
APIU	-	471,889	-	-	2,211	474,100	1,033,500	(561,611)
ARIS	1,896,988	49,541	3,153,276	1,416,073	7,925	6,523,803	7,315,900	(2,216,095)
<b>V. Operating expenses (APIU)</b>	119,665	-	19,337	-	1,940	140,942	180,173	(41,171)
	<u>2,099,635</u>	<u>2,172,220</u>	<u>3,412,015</u>	<u>1,416,073</u>	<u>28,052</u>	<u>9,127,995</u>	<u>12,074,495</u>	<u>(4,390,625)</u>

For the year ended December 31, 2018

	IFAD Loan No. 2000000438	IFAD Grant No. 2000000439	ASAP Trust Grant No. 2000000440	Community contribution	Government of the Kyrgyz Republic	Total	Budget (IFAD funds)	Deviation (IFAD funds)
<b>I. Equipment, goods and vehicles</b>	80,294	-	341,244	-	69,018	490,556	797,076	(375,538)
APIU	42,210	-	341,244	-	68,649	452,103	713,000	(329,546)
ARIS	38,084	-	-	-	369	38,453	84,076	(45,992)
<b>II. Consultancies</b>	-	1,189,863	-	206	7,800	1,197,869	2,077,041	(887,178)
APIU	-	268,610	-	-	442	269,052	520,300	(251,690)
ARIS	-	921,253	-	206	7,358	928,817	1,556,740	(635,488)
<b>III. Trainings and workshops</b>	-	322,543	3,809	-	3,220	329,572	683,480	(357,128)
APIU	-	126,439	3,809	-	583	130,831	168,600	(38,352)
ARIS	-	196,104	-	-	2,637	198,741	514,880	(318,776)
<b>IV. Grants</b>	3,663,252	378,176	3,381,270	2,363,661	11,525	9,797,884	9,583,400	(2,160,702)
APIU	-	201,567	-	-	5,244	206,811	412,400	(210,833)
ARIS	3,663,252	176,609	3,381,270	2,363,661	6,281	9,591,073	9,171,000	(1,949,869)
<b>V. Operating expenses (APIU)</b>	262,031	-	27,851	-	4,234	294,116	315,400	(25,518)
	<u>4,005,577</u>	<u>1,890,582</u>	<u>3,754,174</u>	<u>2,363,867</u>	<u>95,797</u>	<u>12,109,997</u>	<u>13,456,397</u>	<u>(3,806,064)</u>

Microprojects were implemented in 2018 in mountainous remote areas. In many such projects contractors were not interested in carrying out construction works in hard to reach mountain areas, thus there were cases when tenders were repeated. Preparation of design and estimate documents and other permits from local communities also took longer period than expected. 36 business plans were selected within third component. Preparation of design and estimate documents and technical assignments for the business plans also took longer period than expected and the tenders for these 36 business plans were postponed to 2019. Scheduled training programs are expected to be held in 2019, since training modules for some trainings are not ready yet.

Cumulative

	IFAD Loan No. 2000000438	IFAD Grant No. 2000000439	ASAP Trust Grant No. 2000000440	Community contribution	Government of the Kyrgyz Republic	Total	Budget (IFAD funds)	Deviation (IFAD funds)
<b>I. Equipment, goods and vehicles</b>	431,400	-	578,897	-	103,093	1,113,390	1,633,426	(623,129)
<b>II. Consultancies</b>	-	4,430,641	5,430	206	42,526	4,478,803	9,732,149	(5,296,078)
<b>III. Trainings and workshops</b>	-	919,911	3,809	-	14,839	938,559	2,688,500	(1,764,780)
<b>IV. Grants</b>	6,461,828	1,623,229	8,071,935	4,277,359	97,153	20,531,504	30,787,350	(14,630,358)
<b>V. Operating expenses</b>	736,713	-	47,188	-	11,595	795,496	877,293	(93,392)
	<u>7,629,941</u>	<u>6,973,781</u>	<u>8,707,259</u>	<u>4,277,565</u>	<u>269,206</u>	<u>27,857,752</u>	<u>45,718,718</u>	<u>(22,407,737)</u>

## 8. OTHER EXPENSES

Other expenses for the years ended December 31, 2019 and 2018 are presented as follows:

	For the year ended December 31, 2019		For the year ended December 31, 2018		Cumulative	
	APIU	ARIS	APIU	ARIS	APIU	ARIS
Tax expenses	-	-	200	-	2,905	-
Bank services	1,874	309	801	94	3,660	-
Repair of office	-	-	-	-	-	17,606
Return of interest income to the Ministry of finance of the Kyrgyz Republic	35,909	54,500	9,300	-	60,209	54,500
	<u>37,783</u>	<u>54,809</u>	<u>10,301</u>	<u>94</u>	<u>66,774</u>	<u>72,106</u>

## 9. FINANCIAL POSITION

Financial position as at December 31, 2019 and 2018 is presented as follows:

	December 31, 2019	December 31, 2018
<b>ASSETS AND EXPENDITURES</b>		
Cash and cash equivalents	1,642,356	933,239
APIU	548,195	619,111
ARIS	1,094,161	314,128
Cumulative expenses	27,857,752	18,729,757
APIU	3,886,584	2,360,662
ARIS	23,971,168	16,369,095
Other expenses	138,880	46,288
APIU	66,774	28,991
ARIS	72,106	17,297
<b>TOTAL ASSETS AND EXPENDITURES</b>	<b>29,638,988</b>	<b>19,709,284</b>
<b>FINANCING</b>		
Funds received	29,487,438	19,612,042
APIU	4,431,126	2,977,910
ARIS	25,056,312	16,634,132
Other income	151,550	97,242
APIU	70,427	30,854
ARIS	81,123	66,388
<b>TOTAL FINANCING</b>	<b>29,638,988</b>	<b>19,709,284</b>

## 10. UNDRAWN FUNDS

As at December 31, 2019, undrawn part of grant and loan are presented as follows:

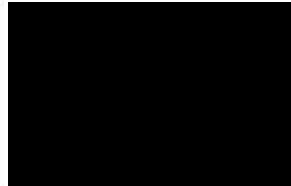
	IFAD Loan No. 20000000438 <i>in SDR</i>	IFAD Grant No. 20000000439 <i>in SDR</i>	ASAP Trust Grant No. 20000000440 <i>in SDR</i>	Total <i>in SDR</i>
Approved financing amount	7,200,000	7,200,000	6,500,000	20,200,000
Disbursed from August 6, 2014 to December 31, 2019	5,893,120	5,512,038	6,496,196	17,901,354
Undrawn financing amount	1,306,880	1,687,962	3,804	2,298,646
Financing received as at January 1, 2019	4,028,796	3,764,140	4,005,148	11,798,084
Disbursed during 2019	1,864,324	1,747,898	2,491,048	6,103,270
Financing received as at December 31, 2019	5,893,120	5,512,038	6,496,196	17,901,354

## 11. COMMITMENTS

In the normal course of activities, the Programme concludes agreements with suppliers of goods and services in accordance with the established budget and procurement plan.

There were no commitments under APIU's contracts as at December 31, 2019.

Contract value of ARIS's obligations valid as at December 31, 2019 was as follows:

Supplier	Contract	Cost per contract in currency	Contract currency	Paid up to December 31, 2019	Remaining amount to be paid
	IFAD-LMDP2-G-NCB-2019-2 Сары-Могол	1,900,000	Kyrgyzsom	-	1,900,000
	IFAD-LMDP2-G-NCB-2019-2 Торт-Коль	1,900,000	Kyrgyzsom	-	1,900,000
	IFAD-LMDP2-G-NCB-2019-2 Ленинское	1,900,000	Kyrgyzsom	-	1,900,000

## 12. LEGAL CASES

There were no any legal claims related to the Programme.

## 13. EVENTS AFTER THE REPORTING DATE

During 2020 until the date of issue of these project financial statements the IFAD made financing to the Programme as follows:

Recipient	Application	Date	IFAD Loan No. 2000000438	IFAD Grant No. 2000000439	ASAP Trust Grant No. 2000000440
ARIS	45A	February 04, 2020	426,299	-	-
ARIS	46A	February 04, 2020	-	478,965	-

As at the date of issue of the project financial statements no other significant events or transactions occurred except for the events described above.

**“LIVESTOCK AND MARKET DEVELOPMENT PROGRAMME - II”**

**IFAD LOAN NO. 2000000438, IFAD GRANT NO. 2000000439, ASAP TRUST GRANT NO. 2000000440**

**ANNEX TO THE PROJECT FINANCIAL STATEMENTS**

**FIXED ASSETS REGISTER**

**AS AT DECEMBER 31, 2019**

Implementa- tion unit	Category	Description	Location of use	Inventory number	Date of purchase	Cost in US dollars
APIU	Vehicle	Passenger four-wheel drive car (4x4), station wagon, 5-door Toyota RAV4 AWD Comfort engine № 3ZR4A39869	Bishkek. The Project Coordinator's service car.	KR No.0841652	May 31, 2016	24,633
APIU	Computer, office equipment	Personal computer: monitor, speakers, keyboard, mouse, web cameras/n D35F1BA000045	APIU №715	02-ПРЖР 2/15-01	July 14, 2015	1,197
APIU	Computer, office equipment	Personal computer: monitor, speakers, keyboard, mouse, web camera s/n D35F1BA000037	APIU №715	02-ПРЖР 2/15-02	July 14, 2015	1,197
APIU	Computer, office equipment	Personal computer: monitor, speakers, keyboard, mouse, web camera s/n D35F1BA000007	APIU №715	02-ПРЖР 2/15-03	July 14, 2015	1,197
APIU	Computer, office equipment	Personal computer: monitor, speakers, keyboard, mouse, web camera s/n D35F1BA000016	APIU №514	02-ПРЖР 2/15-04	July 14, 2015	1,197
APIU	Computer, office equipment	Multifunctional copying machine (printer + scanner + copier) Canon LaserBase MF3010 s/n RQY28981	APIU №715	02-ПРЖР 2/15-05	July 14, 2015	167
APIU	Computer, office equipment	Multifunctional copying machine (printer + scanner + copier) Canon LaserBase MF3010 s/n RQY16687	APIU №523	02-ПРЖР 2/15-06	July 14, 2015	167
APIU	Computer, office equipment	Multifunctional copying machine (printer + scanner + copier) Canon LaserBase MF3010 s/n RQY29321	APIU №610	02-ПРЖР 2/15-07	July 14, 2015	167
APIU	Computer, office equipment	Multifunctional copying machine (printer + scanner + copier) Canon LaserBase MF3010 s/n RQY66098	APIU №514	02-ПРЖР 2/15-08	July 15, 2015	167
APIU	Computer, office equipment	Uninterruptible power supply UPS Mercuty Elite 1500 Pro s/n 140903E1500N01555	APIU №715	02-ПРЖР 2/15-09	July 15, 2015	108
APIU	Computer, office equipment	Uninterruptible power supply UPS Mercuty Elite 1500 Pro s/n 140903E1500N01547	APIU №715	02-ПРЖР 2/15-10	July 15, 2015	108
APIU	Computer, office equipment	Uninterruptible power supply UPS Mercuty Elite 1500 Pro s/n 140903E1500N01546	APIU №715	02-ПРЖР 2/15-11	July 15, 2015	108
APIU	Computer, office equipment	Uninterruptible power supply UPS Mercuty Elite 1500 Pro s/n 140903E1500N01556	APIU №715	02-ПРЖР 2/15-12	July 15, 2015	108
APIU	Computer, office equipment	Uninterruptible power supply UPS Mercuty Elite 1500 Pro s/n 140903E1500N01419	APIU №715	02-ПРЖР 2/15-13	July 15, 2015	108
APIU	Computer, office equipment	Uninterruptible power supply UPS Mercuty Elite 1500 Pro s/n 140903E1500N01420	APIU №610	02-ПРЖР 2/15-14	June 23, 2016	108
APIU	Computer, office equipment	Projector Optoma EH300	APIU №618	02-ПРЖР 2/16-01	May 8, 2018	1,622
APIU	Computer, office equipment	Monitor PHILIPS 27 "274E7QDAB IPS LED WIDE	APIU №715	02-ПРЖР 2/18-01	May 21, 2018	239
APIU	Computer, office equipment	Inkjet printer Epson L810	APIU №511	02-ПРЖР 2/18-02	June 12, 2018	450



Implementa- tion unit	Category	Description	Location of use	Inventory number	Date of purchase	Cost in US dollars
	equipment					
APIU	Computer, office equipment	Portable computer (laptop) HP Envy x360-15tIntel Core i7-8550U s/n 8CG8193Z27	APIU №509	02-ПРЖР 2/18-03	June 12, 2018	1,658
APIU	Computer, office equipment	Portable computer (laptop) HP Envy x360-15tIntel Core i7-8550U s/n SX1020	APIU №509	02-ПРЖР 2/18-04	June 12, 2018	1,658
APIU	Computer, office equipment	Portable computer (laptop) HP Envy x360-15tIntel Core i7-8550U s/n 8CG8193Z20	APIU №523	02-ПРЖР 2/18-05	June 12, 2018	1,658
APIU	Computer, office equipment	Portable computer (laptop) HP Envy x360-15tIntel Core i7-8550U s/n 8CG8112KGZ	APIU №515	02-ПРЖР 2/18-06	June 12, 2018	1,658
APIU	Computer, office equipment	Portable computer (laptop) HP Envy x360-15tIntel Core i7-8550U s/n 8CG8193Z1Y	APIU №510	02-ПРЖР 2/18-07	August 1, 2019	1,658
APIU	Computer, office equipment	Uninterruptible power supplyUPS SVC V-1200-F s/n	APIU №509	02-ПРЖР 2/18-08	August 1, 2019	71
APIU	Computer, office equipment	Uninterruptible power supplyUPS SVC V-1200-F s/N1808156050449L	APIU №515	02-ПРЖР 2/18-09	August 1, 2019	71
APIU	Computer, office equipment	Uninterruptible power supplyUPS SVC V-1200-F s/N1808156050460L	APIU №522	02-ПРЖР 2/18-10	August 1, 2019	71
APIU	Computer, office equipment	Uninterruptible power supplyUPS SVC V-1200-F s/N1809276050004L	APIU №522	02-ПРЖР 2/18-11	August 1, 2019	71
APIU	Computer, office equipment	Uninterruptible power supplyUPS SVC V-1200-F s/N1808156050460L	APIU №617	02-ПРЖР 2/18-12	August 1, 2019	71
APIU	Computer, office equipment	Uninterruptible power supplyUPS SVC V-1200-F s/n1811196050261L	APIU №617	02-ПРЖР 2/18-13	August 1, 2019	71
APIU	Computer, office equipment	Uninterruptible power supplyUPS SVC V-1200-F s/n1808156050459L	APIU №617	02-ПРЖР 2/18-14	August 1, 2019	71
APIU	Computer, office equipment	Uninterruptible power supplyUPS SVC V-1200-F s/n1809276050003L	APIU №610	02-ПРЖР 2/18-15	August 1, 2019	71
APIU	Computer, office equipment	Uninterruptible power supplyUPS SVC V-1200-F s/n	APIU №715	02-ПРЖР 2/18-16	August 1, 2019	71
APIU	Computer, office equipment	Uninterruptible power supplyUPS SVC V-1200-F s/n	APIU №715	02-ПРЖР 2/18-17	August 7, 2019	71
APIU	Computer, office equipment	Laser MFP (printer+scanner + copier+Fax) Canen i-Sensys MF237W s/n YCK14837	APIU №509	02-ПРЖР 2/18-18	August 7, 2019	314
APIU	Computer, office equipment	Laser MFP (printer+scanner + copier+Fax) Canon i-Sensys MF237W s/n YCK12006	APIU №511	02-ПРЖР 2/18-19	August 7, 2019	314
APIU	Computer, office equipment	Laser MFP (printer+scanner + copier+Fax) Canen i-Sensys MF237W s/n YCK18130	APIU №515	02-ПРЖР 2/18-20	August 7, 2019	314
APIU	Computer, office equipment	Laser MFP (printer+scanner + copier+Fax) Canen i-Sensys MF237W s/n YCK15289	APIU №523	02-ПРЖР 2/18-21	August 7, 2019	314
APIU	Computer, office equipment	Laser MFP (printer+scanner + copier+Fax) Canon i-Sensys MF237W s/n YCK17827	APIU №617	02-ПРЖР 2/18-22	August 7, 2019	314
APIU	Computer, office equipment	Laser MFP (printer+scanner + copier+Fax) Canon i-Sensys MF237W s/n YCK14759	APIU №617	02-ПРЖР 2/18-23	August 7, 2019	314
APIU	Computer, office	Laser MFP (printer+scanner + copier+Fax) Canen i-Sensys	APIU №617	02-ПРЖР 2/18-24	August 7, 2019	314

Implementation unit	Category	Description	Location of use	Inventory number	Date of purchase	Cost in US dollars
	equipment	MF237W s/n YCK18139				
APIU	Computer, office equipment	Laser MFP (printer+scanner + copier+Fax) Canon-Sensys MF237W s/n YCK14619	APIU №610	02-ПРЖР 2/18-25	August 7, 2019	314
APIU	Computer, office equipment	Laser MFP (printer+scanner + copier+Fax) Canon-Sensys MF237W s/n YCK14739	APIU №510	02-ПРЖР 2/18-26	August 7, 2019	314
APIU	Computer, office equipment	Laser MFP (printer+scanner + copier+Fax) Canon-Sensys MF237W s/n YCK	APIU №715	02-ПРЖР 2/18-27	August 2, 2019	314
APIU	Computer, office equipment	Portable personal computer (laptop) Dell Inspiron 17 5000 series 5770-M08WD	APIU №509	02-ПРЖР 2/18-28	August 2, 2019	956
APIU	Computer, office equipment	Portable personal computer (laptop) Dell Inspiron 17 5000 series 5770-M08WD	APIU №617	02-ПРЖР 2/18-29	August 2, 2019	956
APIU	Computer, office equipment	Portable personal computer (laptop) Dell Inspiron 17 5000 series 5770-M08WD	APIU №610	02-ПРЖР 2/18-30	August 26, 2019	956
APIU	Computer, office equipment	Personal computer s/n UEP190120146	APIU №515	02-ПРЖР 2/18-31	August 26, 2019	755
APIU	Computer, office equipment	Personal computer s/n UEP190120151	APIU №509	02-ПРЖР 2/18-32	August 26, 2019	755
APIU	Computer, office equipment	Personal computer s/n UEP190120133	APIU №522	02-ПРЖР 2/18-33	August 26, 2019	755
APIU	Computer, office equipment	Personal computer s/n UEP190121292	APIU №522	02-ПРЖР 2/18-34	August 26, 2019	755
APIU	Computer, office equipment	Personal computer s/n UEP190120281	APIU №617	02-ПРЖР 2/18-35	August 26, 2019	755
APIU	Computer, office equipment	Personal computer s/n UEP190120145	APIU №617	02-ПРЖР 2/18-36	August 26, 2019	755
APIU	Computer, office equipment	Personal computer s/n UEP190121264	APIU №617	02-ПРЖР 2/18-37	August 26, 2019	755
APIU	Computer, office equipment	Personal computer s/n UEP190120646	APIU №610	02-ПРЖР 2/18-38	August 26, 2019	755
APIU	Computer, office equipment	Personal computer	APIU №715	02-ПРЖР 2/18-39	August 26, 2019	755
APIU	Computer, office equipment	Personal computer	APIU №715	02-ПРЖР 2/18-40	August 26, 2019	755
APIU	Computer, office equipment	Wi Fi access point Tenda N 01	APIU №510	02-ПРЖР 2/18-41	August 26, 2019	14
APIU	Computer, office equipment	Wi Fi access point Tenda N 01	APIU №523	02-ПРЖР 2/18-42	November 21, 2019	14
APIU	Computer, office equipment	Monitor diagonal 65" (165.1 cm) LG LED 65SK8100-KR 65"4K 3840x2160 Smart TV, DVB-T2, WiFi, 2x10W	APIU №512	02-ПРЖР 2/18-43	November 21, 2019	1,865
APIU	Office furniture and accessories	Rectangular office table	APIU №513	05-ПРЖР 2/15-01	July 3, 2015	11,450
APIU	Office furniture and accessories	Rectangular office table	APIU №618	05-ПРЖР 2/15-02	July 3, 2015	415
APIU	Office furniture and accessories	Rectangular office table	APIU №511	05-ПРЖР 2/15-03	July 3, 2015	147

Implementation unit	Category	Description	Location of use	Inventory number	Date of purchase	Cost in US dollars
	accessories					
APIU	Office furniture and accessories	Rectangular office table	APIU №617	95-ПРЖР 2/15-04	July 3, 2015	447
APIU	Office furniture and accessories	Office armchair	APIU №617	05-ПРЖР 2/15-95	July 3, 2015	379
APIU	Office furniture and accessories	Office armchair	APIU №618	95-ПРЖР 2/15-96	July 3, 2015	40
APIU	Office furniture and accessories	Office armchair	APIU №514	05-ПРЖР 2/15-07	July 3, 2015	50
APIU	Office furniture and accessories	Office chair	APIU №618	95-ПРЖР 2/15-08	July 3, 2015	2,499
APIU	Office furniture and accessories	Office chair	APIU №618	95-ПРЖР 2/15-09	July 3, 2015	2,409
APIU	Office furniture and accessories	Office chair	APIU №618	95-ПРЖР 2/15-19	July 3, 2015	23
APIU	Office furniture and accessories	Office chair	APIU №618	95-ПРЖР 2/15-11	July 3, 2015	23
APIU	Office furniture and accessories	Office chair	APIU №618	95-ПРЖР 2/15-12	July 3, 2015	23
APIU	Office furniture and accessories	Office chair	APIU №618	05-ПРЖР 2/15-13	July 3, 2015	23
APIU	Office furniture and accessories	Open shelving cabinet	APIU №512	95-ПРЖР 2/15-14	July 3, 2015	793
APIU	Office furniture and accessories	Open shelving cabinet	APIU №512	95-ПРЖР 2/15-15	July 3, 2015	125
APIU	Office furniture and accessories	Open shelving cabinet	APIU №512	95-ПРЖР 2/15-16	July 3, 2015	315
APIU	Office furniture and accessories	Rectangular office table	APIU №514	05-ПРЖР 2/15-17	July 3, 2015	315
APIU	Office furniture and accessories	Open shelving Cabinet with mezzanine	APIU №514	95-ПРЖР 2/15-18	July 3, 2015	292
APIU	Office furniture and accessories	Sliding Cabinet	APIU №610	95-ПРЖР 2/15-19	July 3, 2015	2,409
APIU	Office furniture and accessories	Sliding Cabinet	APIU №522	05-ПРЖР 2/15-29	July 3, 2015	774
APIU	Office furniture and accessories	Sliding Cabinet	APIU №610	05-ПРЖР 2/15-21	July 3, 2015	774
APIU	Office furniture and accessories	Sliding Cabinet	APIU №514	95-ПРЖР 2/15-22	July 3, 2015	774
APIU	Office furniture and accessories	Sliding Cabinet	APIU №617	95-ПРЖР 2/15-23	July 3, 2015	2,489
APIU	Office furniture and accessories	Sliding Cabinet	APIU №513	05-ПРЖР 2/15-24	July 3, 2015	1,030
ARIS	Furniture and accessories	Transformer stairs	Bishkek	ARIS-2-1/215	June 2, 2016	154

Implementa- tion unit	Category	Description	Location of use	Inventory number	Date of purchase	Cost in US dollars
ARIS	Office equipment	Acer K222HQBD LCD monitor	Bishkek	ARIS-1-1/298	June 25, 2015	136
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Bishkek	ARIS-1-3/306	June 25, 2015	389
ARIS	Office equipment	Acer K222HQBD LCD monitor	Bishkek	ARIS-1-1/297	June 25, 2015	136
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Bishkek	ARIS-1-3/303	June 25, 2015	389
ARIS	Office equipment	Canon I-SENSYS MF4410 MFP	Bishkek	ARIS-1-6/117	June 25, 2015	204
ARIS	Office equipment	Acer K222HQBD LCD monitor	Bishkek	ARIS-1-1/265	June 25, 2015	136
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Bishkek	ARIS-1-3/272	June 25, 2015	389
ARIS	Office equipment	Personal computer CPU LGA1150 Intel Core i5-4460 3.4 GHz	Bishkek	ARIS-1-3/310	June 25, 2015	567
ARIS	Office equipment	23" LCD monitor, Samsung S23C350H	Bishkek	ARIS-1-1/264	June 25, 2015	162
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Bishkek	ARIS-1-3/304	June 25, 2015	389
ARIS	Office equipment	Acer K222HQBD LCD monitor	Bishkek	ARIS-1-1/296	June 25, 2015	136
ARIS	Office equipment	DELL INSPIRON15 Notebook 5570 Intel Corei7-8550U(PRGR-2)	Bishkek	ARIS-1-5/137	December 11, 2018	961
ARIS	Office equipment	Personal comter-3	Bishkek	ARIS-1-3/406	December 25, 2018	447
ARIS	Office equipment	LCD monitor 24	Bishkek	ARIS-1-1/397	December 25, 2018	146
ARIS	Office equipment	DELL INSPIRON15 Notebook 5570 Intel Corei7-8550U(PRGR-2)	Bishkek	ARIS-1-5/138	December 11, 2018	961
ARIS	Office equipment	Nikon coolpix 1340 camera	Bishkek	ARIS-1-15/55	March 29, 2017	283
ARIS	Office equipment	Notebook Dell Inspiron 3567	Bishkek	ARIS-1-5/108	April 6, 2017	594
ARIS	Office equipment	DELL INSPIRON15 Notebook 5570 Intel Corei7-8550U(PGR-2)	Bishkek	ARIS-1-5/141	December 11, 2018	961
ARIS	Office equipment	LCD monitor Acer K222HQBD	Bishkek	ARIS-1-1/295	June 25, 2015	136
ARIS	Office equipment	Acer K222HQBD LCD monitor	Bishkek	ARIS-1-1/299	June 25, 2015	136
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Bishkek	ARIS-1-3/307	June 25, 2015	389
ARIS	Office equipment	Acer K222HQBD LCD monitor	Bishkek	ARIS-1-1/302	June 25, 2015	136
ARIS	Office equipment	Personal comter-2	Bishkek	ARIS-1-3/441	November 5, 2018	1,126
ARIS	Office equipment	LCD monitor 27	Bishkek	ARIS-1-1/425	November 5, 2018	209
ARIS	Office equipment	Acer K222HQBD LCD monitor	Bishkek	ARIS-1-1/300	June 25, 2015	136
ARIS	Office equipment	23" LCD monitor, Samsung S23C350H	Bishkek	ARIS-1-1/263	June 25, 2015	162
ARIS	Office equipment	Notebook DELL INSPIRON15 5570 Intel Corei7-8550U(PRZHR-2)	Bishkek	ARIS-1-5/139	December 11, 2018	961
ARIS	Office equipment	Notebook Acer ASPIRE F5-573G(PRZHR-2)	Bishkek	ARIS-1-5/110	March 29, 2017	1,076
ARIS	Office equipment	Nikon coolpix 1340 camera	Bishkek	ARIS-1-15/54	March 29, 2017	283
ARIS	Office equipment	DELL INSPIRON15 Notebook 5570 Intel Corei7-8550U(PRGR-2)	Bishkek	ARIS-1-5/136	December 11, 2018	961
ARIS	Office equipment	Air conditioning AUX 42	Bishkek	ARIS-1-4/45	December 19, 2018	1,034
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Bishkek	ARIS-1-3/308	June 25, 2015	389
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Bishkek	ARIS-1-3/305	June 25, 2015	389
ARIS	Office equipment	Personal computer CPU LGA1150 Intel Core i5-4460 3.4	Bishkek	ARIS-1-3/311	June 25, 2015	567

Implementation unit	Category	Description	Location of use	Inventory number	Date of purchase	Cost in US dollars
		GHz				
ARIS	Office equipment	Acer K222HQBD LCD monitor	Bishkek	ARIS-1-1/301	June 25, 2015	136
ARIS	Office equipment	Notebook Acer ASPIRE F5-573G(PGR-2)	Bishkek	ARIS-1-5/111	March 29, 2017	1,076
ARIS	Vehicle	Toyota RAV4	Bishkek	01/584 AD	June 6, 2017	37,577
ARIS	Vehicle	DAEWOO Gentra-B15D212141812DFCX0402	Naryn	8432 BC	August 28, 2015	12,796
ARIS	Vehicle	DAEWOO Gentra-B15D211141952DFCX0258	Issyk-Kul	8433 BC	August 28, 2015	12,796
ARIS	Vehicle	A / m DAEWOO Gentra -B15D211142182DFCX0225	Bishkek	8600 BC	October 27, 2015	11,822
ARIS	Office equipment	Canon I-SENSYS MF4410 MFP	Batken	ARIS-1-6/129	June 25, 2015	204
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Batken	ARIS-1-3/295	June 25, 2015	389
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Batken	ARIS-7-1/71	August 2, 2016	315
ARIS	Office equipment	Notebook Dell Inspiron 3567	Batken	ARIS-1-5/104	April 6, 2017	594
ARIS	Office equipment	Nikon coolpix 1340 camera	Batken	ARIS-1-15/53	March 29, 2017	283
ARIS	Office equipment	MFP Canon i-SENSYS MJF426dw	Batken	ARIS-1-6/156	November 5, 2018	557
ARIS	Office equipment	Projector	Batken	ARIS-3-5/27	November 5, 2018	836
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Batken	ARIS-1-3/301	June 25, 2015	389
ARIS	Office equipment	Acer K222HQBD LCD monitor	Batken	ARIS-1-1/269	June 25, 2015	136
ARIS	Office equipment	Canon I-SENSYS MF4410 MFP	Batken	ARIS-1-6/133	June 25, 2015	204
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Batken	ARIS-7-1/64	August 2, 2016	315
ARIS	Office equipment	DELL INSPIRON15 Notebook 5570 Intel Corei7-8550U(PGR-2)	Batken	ARIS-1-5/143	December 11, 2018	961
ARIS	Office equipment	Tablet Samsung Galaxy Tab/ A 9.7 SM-T555 LTE 16GB	Batken	ARIS-7-1/107	August 2, 2016	315
ARIS	Office equipment	Personal comter-1	Batken	ARIS-1-3/403	November 5, 2018	447
ARIS	Office equipment	LCD monitor 24	Batken	ARIS-1-1/394	November 5, 2018	147
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Batken	ARIS-7-1/68	August 2, 2016	315
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Batken	ARIS-7-1/66	August 2, 2016	315
ARIS	Office equipment	Canon I-SENSYS MF4410 MFP	Batken	ARIS-1-6/127	June 25, 2015	204
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Batken	ARIS-7-1/69	August 2, 2016	315
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Batken	ARIS-7-1/67	August 2, 2016	315
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Batken	ARIS-7-1/65	August 2, 2016	315
ARIS	Office equipment	Acer K222HQBD LCD monitor	Jalal-Abad	ARIS-1-1/284	June 25, 2015	136
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Jalal-Abad	ARIS-1-3/276	June 25, 2015	389
ARIS	Office equipment	Nikon coolpix 1340 camera	Jalal-Abad	ARIS-1-15/52	March 29, 2017	283
ARIS	Office equipment	Personal comter-1	Jalal-Abad	ARIS-1-3/402	November 5, 2018	447
ARIS	Office equipment	Notebook Dell Inspiron 3567	Jalal-Abad	ARIS-1-5/106	April 6, 2017	594
ARIS	Office equipment	Projector	Jalal-Abad	ARIS-3-5/26	November 5, 2018	836
ARIS	Office equipment	LCD monitor 24	Jalal-Abad	ARIS-1-1/393	November 5, 2018	147
ARIS	Office equipment	Canon I-SENSYS MF4410 MFP	Jalal-Abad	ARIS-1-6/125	June 25, 2015	204
ARIS	Office equipment	Acer K222HQBD LCD monitor	Jalal-Abad	ARIS-1-1/278	June 25, 2015	136
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Jalal-Abad	ARIS-1-3/296	June 25, 2015	389
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Jalal-Abad	ARIS-7-1/78	August 2, 2016	315

Implementation unit	Category	Description	Location of use	Inventory number	Date of purchase	Cost in US dollars
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Jalal-Abad	ARIS-1-3/283	June 25, 2015	389
ARIS	Office equipment	Acer K222HQBD LCD monitor	Jalal-Abad	ARIS-1-1/274	June 25, 2015	136
ARIS	Office equipment	Acer K222HQBD LCD monitor	Jalal-Abad	ARIS-1-1/294	June 25, 2015	136
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Jalal-Abad	ARIS-1-3/281	June 25, 2015	389
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Jalal-Abad	ARIS-1-3/289	June 25, 2015	389
ARIS	Office equipment	Canon I-SENSYS MF4410 MFP	Jalal-Abad	ARIS-1-6/119	June 25, 2015	204
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Jalal-Abad	ARIS-7-1/74	August 2, 2016	315
ARIS	Office equipment	Acer K222HQBD LCD monitor	Jalal-Abad	ARIS-1-1/286	June 25, 2015	136
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Jalal-Abad	ARIS-7-1/75	August 2, 2016	315
ARIS	Office equipment	Canon I-SENSYS MF4410 MFP	Jalal-Abad	ARIS-1-6/135	June 25, 2015	204
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Jalal-Abad	ARIS-1-3/280	June 25, 2015	389
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Jalal-Abad	ARIS-1-3/285	June 25, 2015	389
ARIS	Office equipment	Acer K222HQBD LCD monitor	Jalal-Abad	ARIS-1-1/289	June 25, 2015	136
ARIS	Office equipment	Acer K222HQBD LCD monitor	Jalal-Abad	ARIS-1-1/287	June 25, 2015	136
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Jalal-Abad	ARIS-7-1/85	August 2, 2016	315
ARIS	Office equipment	Acer K222HQBD LCD monitor	Jalal-Abad	ARIS-1-1/285	June 25, 2015	136
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Jalal-Abad	ARIS-7-1/70	August 2, 2016	315
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Jalal-Abad	ARIS-7-1/79	August 2, 2016	315
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Jalal-Abad	ARIS-1-3/282	June 25, 2015	389
ARIS	Office equipment	Canon I-SENSYS MF4410 MFP	Jalal-Abad	ARIS-1-6/118	June 25, 2015	204
ARIS	Office equipment	Acer K222HQBD LCD monitor	Jalal-Abad	ARIS-1-1/288	June 25, 2015	136
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Jalal-Abad	ARIS-1-3/292	June 25, 2015	389
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Jalal-Abad	ARIS-7-1/76	August 2, 2016	315
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Jalal-Abad	ARIS-7-1/81	August 2, 2016	315
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Jalal-Abad	ARIS-7-1/72	August 2, 2016	315
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Jalal-Abad	ARIS-7-1/84	August 2, 2016	315
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Jalal-Abad	ARIS-7-1/77	August 2, 2016	315
ARIS	Office equipment	Acer K222HQBD LCD monitor	Jalal-Abad	ARIS-1-1/275	June 25, 2015	136
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Jalal-Abad	ARIS-1-3/277	June 25, 2015	389
ARIS	Office equipment	DELL INSPIRON15 Notebook 5570 Intel Corei7-8550U(PGR-2)	Jalal-Abad	ARIS-1-5/142	December 11, 2018	961
ARIS	Office equipment	Tablet Samsung Galaxy Tab/ A 9.7 SM-T555 LTE 16GB	Jalal-Abad	ARIS-7-1/82	August 2, 2016	315
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Jalal-Abad	ARIS-7-1/28	August 2, 2016	315
ARIS	Office equipment	Acer K222HQBD LCD monitor	Jalal-Abad	ARIS-1-1/273	June 25, 2015	136
ARIS	Office equipment	Acer K222HQBD LCD monitor	Jalal-Abad	ARIS-1-1/268	June 25, 2015	136
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Jalal-Abad	ARIS-1-3/298	June 25, 2015	389
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Jalal-Abad	ARIS-1-3/297	June 25, 2015	389
ARIS	Office equipment	Canon I-SENSYS MF4410 MFP	Jalal-Abad	ARIS-1-6/126	June 25, 2015	204
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Jalal-Abad	ARIS-7-1/83	August 2, 2016	315
ARIS	Office equipment	Acer K222HQBD LCD monitor	Jalal-Abad	ARIS-1-1/271	June 25, 2015	136



Implementa- tion unit	Category	Description	Location of use	Inventory number	Date of purchase	Cost in US dollars
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Jalal-Abad	ARIS-1-3/291	June 25, 2015	389
ARIS	Office equipment	Acer K222HQBD LCD monitor	Jalal-Abad	ARIS-1-1/282	June 25, 2015	136
ARIS	Office equipment	Canon I-SENSYS MF4410 MFP	Jalal-Abad	ARIS-1-6/132	June 25, 2015	204
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Jalal-Abad	ARIS-1-3/284	June 25, 2015	389
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Jalal-Abad	ARIS-7-1/87	August 2, 2016	315
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Jalal-Abad	ARIS-7-1/86	August 2, 2016	315
ARIS	Office equipment	Acer K222HQBD LCD monitor	Jalal-Abad	ARIS-1-1/292	June 25, 2015	136
ARIS	Office equipment	Acer K222HQBD LCD monitor	Jalal-Abad	ARIS-1-1/293	June 25, 2015	136
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Jalal-Abad	ARIS-7-1/80	August 2, 2016	315
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Jalal-Abad	ARIS-1-3/293	June 25, 2015	389
ARIS	Office equipment	Canon I-SENSYS MF4410 MFP	Jalal-Abad	ARIS-1-6/121	June 25, 2015	204
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Jalal-Abad	ARIS-1-3/299	June 25, 2015	389
ARIS	Office equipment	Canon I-SENSYS MF4410 MFP	Osh	ARIS-1-6/131	June 25, 2015	204
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Osh	ARIS-1-3/274	June 25, 2015	389
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Osh	ARIS-1-3/278	June 25, 2015	389
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Osh	ARIS-7-1/103	August 2, 2016	315
ARIS	Office equipment	Acer K222HQBD LCD monitor	Osh	ARIS-1-1/267	June 25, 2015	136
ARIS	Office equipment	Acer K222HQBD LCD monitor	Osh	ARIS-1-1/277	June 25, 2015	136
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Osh	ARIS-7-1/102	August 2, 2016	315
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Osh	ARIS-7-1/97	August 2, 2016	315
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Osh	ARIS-7-1/99	August 2, 2016	315
ARIS	Office equipment	Acer K222HQBD LCD monitor	Osh	ARIS-1-1/283	June 25, 2015	136
ARIS	Office equipment	Acer K222HQBD LCD monitor	Osh	ARIS-1-1/280	June 25, 2015	136
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Osh	ARIS-7-1/92	August 2, 2016	315
ARIS	Office equipment	Canon I-SENSYS MF4410 MFP	Osh	ARIS-1-6/123	June 25, 2015	204
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Osh	ARIS-7-1/106	August 2, 2016	315
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Osh	ARIS-7-1/95	August 2, 2016	315
ARIS	Office equipment	Notebook Acer ASPIRE F5-573G(PGR-2)	Osh	ARIS-1-5/109	March 29, 2017	1,076
ARIS	Office equipment	MFP Canon i-SENSYS MJF426dw	Osh	ARIS-1-6/159	November 5, 2018	557
ARIS	Office equipment	Canon I-SENSYS MF4410 MFP	Osh	ARIS-1-6/120	June 25, 2015	204
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Osh	ARIS-7-1/91	August 2, 2016	315
ARIS	Office equipment	Notebook Dell Inspiron 3567	Osh	ARIS-1-5/105	April 6, 2017	594
ARIS	Office equipment	Nikon coolpix 1340 camera	Osh	ARIS-1-15/51	March 29, 2017	283
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Osh	ARIS-7-1/89	August 2, 2016	315
ARIS	Office equipment	MFP Canon i-SENSYS MJF426dw	Osh	ARIS-1-6/158	November 5, 2018	557
ARIS	Office equipment	Acer K222HQBD LCD monitor	Osh	ARIS-1-1/270	June 25, 2015	136
ARIS	Office equipment	Acer K222HQBD LCD monitor	Osh	ARIS-1-1/281	June 25, 2015	136
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Osh	ARIS-1-3/287	June 25, 2015	389
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Osh	ARIS-7-1/104	August 2, 2016	315
ARIS	Office equipment	Canon I-SENSYS MF4410 MFP	Osh	ARIS-1-6/122	June 25, 2015	204



Implementa- tion unit	Category	Description	Location of use	Inventory number	Date of purchase	Cost in US dollars
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Osh	ARIS-1-3/275	June 25, 2015	389
ARIS	Office equipment	Canon I-SENSYS MF4410 MFP	Osh	ARIS-1-6/124	June 25, 2015	204
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Osh	ARIS-1-3/290	June 25, 2015	389
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Osh	ARIS-7-1/94	August 2, 2016	315
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Osh	ARIS-7-1/96	August 2, 2016	315
ARIS	Office equipment	Canon I-SENSYS MF4410 MFP	Osh	ARIS-1-6/128	June 25, 2015	204
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Osh	ARIS-7-1/100	August 2, 2016	315
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Osh	ARIS-7-1/101	August 2, 2016	315
ARIS	Office equipment	Canon I-SENSYS MF4410 MFP	Osh	ARIS-1-6/130	June 25, 2015	204
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Osh	ARIS-7-1/98	August 2, 2016	315
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Osh	ARIS-7-1/93	August 2, 2016	315
ARIS	Office equipment	Acer K222HQBD LCD monitor	Osh	ARIS-1-1/266	June 25, 2015	136
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Osh	ARIS-1-3/300	June 25, 2015	389
ARIS	Office equipment	Acer K222HQBD LCD monitor	Osh	ARIS-1-1/276	June 25, 2015	136
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Osh	ARIS-1-3/288	June 25, 2015	389
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Osh	ARIS-1-3/279	June 25, 2015	389
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Osh	ARIS-7-1/105	August 2, 2016	315
ARIS	Office equipment	Acer K222HQBD LCD monitor	Osh	ARIS-1-1/290	June 25, 2015	136
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Osh	ARIS-7-1/108	August 2, 2016	315
ARIS	Office equipment	Acer K222HQBD LCD monitor	Osh	ARIS-1-1/291	June 25, 2015	136
ARIS	Office equipment	MFP Canon i-SENSYS MJF426dw	Osh	ARIS-1-6/160	November 5, 2018	557
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Osh	ARIS-1-3/273	June 25, 2015	389
ARIS	Office equipment	Personal computer-1	Osh	ARIS-1-3/404	November 5, 2018	447
ARIS	Office equipment	LCD monitor 24	Osh	ARIS-1-1/395	November 5, 2018	147
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Osh	ARIS-7-1/90	August 2, 2016	315
ARIS	Office equipment	DELL INSPIRON 15 Notebook 5570 Intel Corei7-8550U(PGR-2)	Osh	ARIS-1-5/140	December 11, 2018	961
ARIS	Office equipment	MFP Canon i-SENSYS MJF426dw	Osh	ARIS-1-6/157	November 5, 2018	557
ARIS	Office equipment	Projector	Osh	ARIS-3-5/28	November 5, 2018	836
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Osh	ARIS-1-3/286	June 25, 2015	389
ARIS	Office equipment	Acer K222HQBD LCD monitor	Osh	ARIS-1-1/279	June 25, 2015	136
ARIS	Office equipment	Personal computer CPU LGA1150, 3.2 GHz	Osh	ARIS-1-3/294	June 25, 2015	389
ARIS	Office equipment	Acer K222HQBD LCD monitor	Osh	ARIS-1-1/272	June 25, 2015	136
ARIS	Office equipment	Canon I-SENSYS MF4410 MFP	Osh	ARIS-1-6/134	June 25, 2015	204
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Osh	ARIS-7-1/73	August 2, 2016	315
ARIS	Office equipment	MFP Canon i-SENSYS MJF426dw	Osh	ARIS-1-6/155	November 5, 2018	557
ARIS	Office equipment	Samsung Galaxy Tab/ a 9.7 SM-T555 LTE 16GB tablet	Osh	ARIS-7-1/73	August 2, 2016	315
ARIS	Office equipment	MFP Canon i-SENSYS MJF426dw	Osh	ARIS-1-6/155	November 5, 2018	557