AUDITED PROJECT FINANCIAL STATEMENTS

Loan no. 1000004017

Period covered: 1 January 2018 to 31 December 2018

Livestock And Pasture Development Project (LPDP)

Prepared by Bakertilly

Received on 25 June 2019

The Audited project financial statements are documents owned by the borrower. The views expressed herein do not necessarily represent those IFAD's Board of Directors, Management or Staff. These documents are made publicly available in accordance with the "IFAD Handbook for Financial Reporting and Auditing of IFAD-Financed Projects (2018)"

International Fund of Agricultural Development

"Livestock and Pasture Development"
Grant No. G-I-DSF-8083-TJ

The special purpose project financial statements
for the year ended December 31, 2018

and independent auditors' report

TABLE OF CONTENTS

	Page
STATEMENT OF MANAGEMENT'S RESPONSIBILITIES FOR THE PREPARATION AND APPROVAL OF THE SPECIAL PURPOSE PROJECT FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018	2
INDEPENDENT AUDITORS' REPORT	3-5
THE SPECIAL PURPOSE PROJECT FINANCIAL STATEMENTS FOR THE YAER ENDED DECEMBER 31, 2018:	
Statement of sources and uses of funds	6-7
Statement of project expenses by components	8
Statement of expenditure	9
Statement of designated accounts	10
Notes to the special purpose project financial statements	11-18
Annex to the special purpose project financial statements	19-26

STATEMENT OF MANAGEMENT'S RESPONSIBILITIES FOR THE PREPARATION AND APPROVAL OF THE SPECIAL PURPOSE PROJECT FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

The following statement, which should be read in conjunction with the independent auditors' report is made with a view to distinguishing the respective responsibilities of management and those of the independent auditors in relation to the special purpose project financial statements of the Project "Livestock and Pasture Development", International Fund of Agricultural Development (the "IFAD") Grant No. G-I-DSF-8083-TJ (the "Project") implemented by State Enterprise Project Management Unit "Livestock and Pasture Development" (the "PMU").

Management is responsible for the preparation of the special purpose project financial statements that present fairly, in all material respects, the statement of sources and uses of funds, the statement of project expenses by components, statement of expenditure and statement of designated accounts of the Project for the year ended December 31, 2018 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") "General Conditions for Agricultural Development Financing" (the "IFAD Guidelines").

In preparing the special purpose 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 Guidelines have been followed, subject to any material departures disclosed and explained in the special purpose project financial statements; and
- preparing the special purpose project financial statements on a going concern basis, unless it is inappropriate to presume that the Project will continue its activity for the foreseeable future.

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 Project, and which enable them to ensure that the special purpose project financial statements of the Project comply with IPSAS and IFAD Guidelines;
- compliance with laws and regulations of the Republic of Tajikistan, accounting system of the Project and the requirements of the IFAD;
- taking such steps as are reasonably available to them to safeguard the assets of the Project; and
- detecting and preventing fraud and other irregularities.

The special purpose project financial statements for the year ended December 31, 2018 were approved and authorized for issue on January 31, 2019 by the management of the Project.

On the behalf of the Management of the Project:

Karimzoda Sadi
Director

January 31, 2019
Dushanbe, Republic of Tajikistan

Khojaev Abdulahad
Finance Manager

January 31, 2019
Dushanbe, Republic of Tajikistan

bakertilly

10, Pushkin str. 2nd floor
Dushanbe, 734025
Republic of Tajikistan

T: + 992 (44) 600 46 55
contact@bakertilly.tj
www.bakertilly-ca.com

INDEPENDENT AUDITORS' REPORT

To the management of the Project Implementation Unit – State Enterprise Project Management Unit "Livestock and Pasture Development" and International Fund of Agricultural Development:

Report on the special purpose project financial statements

Opinion

We have audited the special purpose project financial statements of the Project "Livestock and Pasture Development", International Fund of Agricultural Development (the "IFAD") Grant No. G-I-DSF-8083-TJ (the "Project"), which comprise the statement of sources and uses of funds, the statement of project expenses by components, statement of expenditure and statement of designated accounts for the year ended December 31, 2018 and a summary of significant accounting policies and other explanatory notes (the "special purpose project financial statements").

In our opinion, the accompanying special purpose project financial statements present fairly, in all material respects, the statement of sources and uses of funds, the statement of project expenses by components, the statement of expenditure and the statement of designated accounts of the Project for the year ended December 31, 2018 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 "General Conditions for Agricultural Development Financing" (the "IFAD Guidelines").

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 special purpose project financial statements section of our report. We are independent of the Project in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (the "IESBA Code") together with the ethical requirements that are relevant to our audit of the special purpose 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 the following matters:

We draw attention to Note 5 to the special purpose project financial statements. Since December 2015, the Project has been restricted to access to its bank accounts in CJSC "Tajprombank" (the "Bank") due to illiquidity of the Bank in the amount of 4,648,232 Tajik somoni (493,181 US dollars) and 4,784,232 Tajik somoni (543,046 US dollars) as at December 31, 2018 and 2017, respectively.

We draw attention to the Financing agreement, according to which the end date of the grace period is March 31, 2019, but since the Project completed all its operations before December 31, 2018, the grace period was audited from October 1, 2018 to December 31, 2018. These special purpose project financial statements do not include the remaining period until March 31, 2019.

We draw attention to Note 2 to the special purpose project financial statements which describe the basis of accounting. These special purpose project financial statements were prepared for complying with the appropriate IFAD Guidelines and Financing agreement requirements.

Other matter

The special purpose project financial statements are prepared to assist the Project to comply with the requirements of the International Fund for Agricultural Development. As a result, the special purpose project financial statements may not be suitable for another purpose.

Responsibilities of management and those charged with governance for the special purpose project financial statements

Management is responsible for the preparation and fair presentation of the special purpose 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 "General Conditions for Agricultural Development Financing" (the "IFAD Guidelines"), and for such internal control as management determines is necessary to enable the preparation of the special purpose project financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the special purpose project financial statements

Our objectives are to obtain reasonable assurance about whether the special purpose 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 the special purpose 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 special purpose 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 Project's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 special purpose 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 Project to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the special purpose project financial statements, including the disclosures, and whether the special purpose 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Daler Kabilov

Director, Baker Tilly Tajikistan LLC

License No. 0000077, issued by
Ministry of Finance of Republic of Tajikistan

January 31, 2019
Dushanbe, Republic of Tajikistan

INTERNATIONAL FUND OF AGRICULTURAL DEVELOPMENT
"LIVESTOCK AND PASTURE DEVELOPMENT"
GRANT NO. G-I-DSF-8083-TJ

STATEMENT OF SOURCES AND USES OF FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018
(in US Dollar)

	Notes	Actual For the year ended December 31, 2018	Actual For the year ended December 31, 2017	Actual Cumulative as at December 31, 2018	Budget For the year ended December 31, 2018	Budget For the year ended December 31, 2017	Budget Cumulative as at December 31, 2018	Variance For the year ended December 31, 2018	Variance For the year ended December 31, 2017	Variance Cumulative as at December 31, 2018
Opening balance	4,5	**973,473**	**757,633**	**-**						
Funds received										
IFAD Grant	6	262,637	2,429,946	13,154,478						
Government funds	6	64,945	260,315	1,167,425						
Community contribution	6	55,280	211,674	849,985						
Other income	6	-	-	159						
Total funds received		**382,862**	**2,901,935**	**15,172,047**						
Project expenses										
Civil works		-	-	327,383	-	-	314,848	-	-	(12,535)
Equipment, good and vehicles	7	-	21,498	728,010	3,000	4,000	873,935	3,000	(17,498)	145,925
Training and workshops, technical assistance and studies	7	52,879	159,168	2,099,747	89,900	210,720	2,503,557	37,021	51,552	403,810
Pasture improvement grants	7	584,965	2,283,133	9,502,188	957,890	2,850,000	10,570,390	372,925	566,867	1,068,202
Income generating activity grants	7	-	-	635,269	-	-	692,500	-	-	57,231
Pasture Reserve Fund (PRF)	7	-	-	177,190	-	-	-	-	-	(177,190)
Operating costs	7	75,745	155,766	974,777	106,150	201,100	1,238,630	30,405	45,334	263,853
Total project expenses		**713,589**	**2,619,565**	**14,444,564**	**1,156,940**	**3,265,820**	**16,193,860**	**443,351**	**646,255**	**1,749,296**

INTERNATIONAL FUND OF AGRICULTURAL DEVELOPMENT
"LIVESTOCK AND PASTURE DEVELOPMENT"
GRANT NO. G-I-DSF-8083-TJ

STATEMENT OF SOURCES AND USES OF FUNDS
FOR THE YEAR ENDED FROM JANUARY 1, 2018 TO DECEMBER 31, 2018 (CONTINUED)
(in US Dollar)

	Notes	Actual For the year ended December 31 2018	Actual For the year ended December 31, 2017	Actual Cumulative as at December 31, 2018	Budget For the year ended December 31, 2018	Budget For the year ended December 31, 2017	Budget Cumulative as at December 31, 2018	Variance For the year ended December 31, 2018	Variance For the year ended December 31, 2017	Variance Cumulative as at December 31, 2018
Net loss on foreign exchange		41,841	66,530	126,578						
Closing balance	4,5	**600,905**	**973,473**	**600,905**						

On the behalf of the Management of the Project:

Karimzoda Sadi
Director

January 31, 2019
Dushanbe, Republic of Tajikistan

Khojaev Abdulahad
Finance Manager

January 31, 2019
Dushanbe, Republic of Tajikistan

The notes on pages 11-18 form an integral part of the special purpose project financial statements. The independent auditors' report is on pages 3-5

INTERNATIONAL FUND OF AGRICULTURAL DEVELOPMENT
"LIVESTOCK AND PASTURE DEVELOPMENT"
GRANT NO. G-I-DSF-8083-TJ

STATEMENT OF PROJECT EXPENSES BY COMPONENTS
FOR THE YEAR ENDED TO DECEMBER 31, 2018
(in US Dollar)

	Actual For the year ended December 31, 2018	Actual For the year ended December 31, 2017	Actual Cumulative as at December 31, 2018	Budget For the year ended December 31, 2018	Budget For the year ended December 31, 2017	Budget Cumulative as at December 31, 2018	Variance For the year ended December 31, 2018	Variance For the year ended December 31, 2017	Variance Cumulative as at December 31, 2018
1. Institutional development									
1a. Development of community organizations	-	27,468	767,581	-	24,120	886,150	-	(3,348)	118,569
1b. Institutional Strengthening	8,550	51,850	278,306	3,000	38,250	267,100	(5,550)	(13,600)	(11,206)
2. Livestock and pasture development									
2a. Strengthening the services of the private sector	-	29,898	889,197	-	9,450	748,943	-	(20,448)	(140,254)
2b. Improved pasture management	598,465	2,329,233	10,131,059	1,047,790	2,913,900	11,448,408	449,325	584,667	1,317,349
3. Income generating for women									
3a. Income generating for women	-	-	747,650	-	-	819,150	-	-	71,500
4. Project management									
4a. Project management unit	106,574	181,116	1,562,448	106,150	225,100	1,836,772	(424)	43,984	274,324
4b. Monitoring and evaluation	-	-	68,323	-	55,000	187,337	-	25,000	119,015
	713,589	**2,619,565**	**14,444,564**	**1,156,940**	**3,265,820**	**16,193,860**	**443,351**	**616,255**	**1,749,297**

On the behalf of the Management of the Project:

Karimzoda Sadi
Director

January 31, 2019
Dushanbe, Republic of Tajikistan

Khojaev Abdulahad
Finance Manager

January 31, 2019
Dushanbe, Republic of Tajikistan

The notes on pages 11-18 form an integral part of the special purpose project financial statements. The independent auditors' report is on pages 3-5.

INTERNATIONAL FUND OF AGRICULTURAL DEVELOPMENT
"LIVESTOCK AND PASTURE DEVELOPMENT"
GRANT NO. G-I-DSF-8083-TJ

STATEMENT OF EXPENDITURE
FOR THE YEAR ENDED TO DECEMBER 31, 2018
(in US Dollar)

	Method of finance	1.Civil works	2.Equipment, goods and vehicles	3.Training, workshops, technical assistance and studies	4.Pasture improvement grants	5.Income generating activity grants	6.Pasture Reserve Fund (PRF)	7.Operating expenses	Total	In USD	Rejected from IFAD	Net Reimbursec
WA submitted to IFAD												
IFAD Grant												
WA No. 33	Replenishment	-	-	57,373	342,213	-	-	55,756	455,342	455,342	-	455,342
WA No. 34	Replenishment	-	-	30,534	97,914	-	-	33,585	162,033	162,033	-	162,033
WA No. 35	Replenishment	-	-	9,960	106,038	-	-	25,012	141,010	141,010	-	141,010
Total		-	-	97,867	546,165	-	-	114,353	758,385	758,385	-	758,385
WA pending submission to IFAD												
IFAD Grant		-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-

Applications No. 33, 34 and 35 for Grant No. G-I-DSF-8083-TJ represent recovery of advance payment on the use of funds in the amount of 495,747 US Dollars and replenishment in the amount of 262,637 US Dollars.

On the behalf of the Management of the Project:

Karimzoda Sadi
Director

January 31, 2019
Dushanbe, Republic of Tajikistan

Khojaev Abdulahad
Finance Manager

January 31, 2019
Dushanbe, Republic of Tajikistan

The notes on pages 11-18 form an integral part of the special purpose project financial statements. The independent auditors' report is on pages 3-5.

INTERNATIONAL FUND OF AGRICULTURAL DEVELOPMENT
"LIVESTOCK AND PASTURE DEVELOPMENT"
GRANT NO. G-I-DSF-8083-TJ

STATEMENT OF DESIGNATED ACCOUNTS
FOR THE YEAR ENDED TO DECEMBER 31, 2018
(in US Dollar)

Bank	[redacted]		**Total**
Currency	US Dollars	US Dollars	
Bank account	[redacted]		
Bank's location			
Balance as at January 1, 2018	-	326,914	326,914
Replenishment	-	262,637	262,637
Total funds received to the designated account	-	262,637	262,637
Transfer to transit account	-	580,142	580,142
Balance as at December 31, 2018	-	9,409	9,409

On the behalf of the Management of the Project:

Karimzoda Sadi
Director

January 31, 2019
Dushanbe, Republic of Tajikistan

Khojaev Abdulahad
Finance Manager

January 31, 2019
Dushanbe, Republic of Tajikistan

The notes on pages 11-18 form an integral part of the special purpose project financial statements. The independent auditors' report is on pages 3-5.

1. GENERAL INFORMATION

According to the Financing Agreement between the Republic of Tajikistan and the International Fund of Agriculture Development (the "IFAD") dated July 21, 2011, IFAD provided a Grant No. G-I-DSF-8083-TJ in the amount of 9,300,000 Special Drawing Rights to the Republic of Tajikistan.

The Grant was provided for the implementation of the Project "Livestock and Pasture Development Project" (the "Project").

The original duration of the Project was from August 5, 2011 to September 30, 2017 and grace period until March 31, 2018. However, the IFAD provided extension of the Project till September 30, 2018 and grace period until March 31, 2019.

The Project is implemented by the State Enterprise Project Management Unit (the "PMU").

Project purpose

The goal of the Project is to contribute to poverty reduction in the Khatlon region (the "Project Area"). The objective of the Project is to increase the nutrition status and income of around 22,400 poor households by enhancing productivity in a sustainable manner.

The outcomes expected from the Project include:
- Enhanced livestock productivity and production;
- Enhanced productive capacity of pastures; and
- Increase the woman's ability to process and market livestock products.

The primary target group of the Project includes in selected districts in the Project Area:
- Small livestock farmers;
- Private veterinary service providers and small scale entrepreneurs with the potential to provide services to small household farmers; and
- Households headed by women and women from poor household.

Project is comprised of following components:
- Institutional development;
- Livestock and pasture development;
- Income generation for woman;
- Project management

Component 1: Institutional development.

This component will be achieved through the following two sub-components:

(a) Sub-component 1: Development of community organizations. The Project will work mainly within the framework of existing organizations at the village level, including, among others, the Mahalla committees.

(b) Sub-component 2: Institutional Strengthening. This sub-component will focus on project orientation activities, and public service strengthening activities. As regards the orientation of the Project, a National and Regional Seminar is planned as part of the start of the Project. Target group will present the Project and, in particular, discuss project-related targeting strategies, gender issues and knowledge management issues at the national and regional levels.

Component 2: Livestock and pasture development.

This component will consist of two sub-components:

(a) Sub-component 1: Strengthening the services of the private sector. This sub-component will support four activities: (a) feed production; (b) improvement of the status of sheep; (c) strengthening private veterinary services; and (d) enhancing the capacity of private farmers, entrepreneurs.

(b) Sub-component 2: Improved pasture management. This sub-component will support two main areas of activity: (a) development of pasture management plans (PUP) and (b) PUP investments (grants for pasture improvement).

Component 3: Income generation for women.

The main objective of this component is to improve the quality of nutrition and increase the income of women from poor families, especially women who lead households in the project area of the project. It will consist of four categories of activity: (I) poultry farming packages (II) beekeeping packages (III) breeding packages for small horned animals, and (IV) a package for processing livestock products and marketing activities.

Component 4: Project management.

This component will finance additional costs associated with project management, in particular, staff salaries, short-term technical assistance, vehicles, office equipment, allowances and travel of project staff; office operation and maintenance, financial management, regular monitoring and evaluation, and external audit.

2. PRESENTATION OF THE SPECIAL PURPOSE PROJECT FINANCIAL STATEMENTS

Basis of preparation

These special purpose 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 "General Conditions for Agricultural Development Financing" (the "IFAD Guidelines").

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

These special purpose project financial statements consist of:

- Statement of sources and uses of funds;
- Statement of uses of funds by project components;
- Notes to the special purpose project financial statements, including short description of main statements of accounting policy and other descriptive notes;
- Annex to the special purpose project financial statements.

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Cash basis of accounting

The special purpose 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 Project. The special purpose 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 special purpose project financial statements is balances of cash and changes therein.

Foreign currency

Operations in foreign currency initially are counted in functional currency using the currency exchange rate settled by commercial bank (OJSC "Eskhata") on a date of operation.

All payments made in national currency are translated into US dollars at the currency exchange rate defined by commercial bank (OJSC "Eskhata"), at the date of transaction.

Funds received by IFAD are translated into 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 (OJSC "Eskhata").

Non-monetary items are valued according to their historic cost in foreign currency, which are recalculated on rates of the initial operation date.

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 local staff and consultants is made in accordance with the requirements and rates of the Tax Code of the Republic of Tajikistan.

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 Project by providing advances, replenishment of designated account or through direct payment to the end supplier of goods and/or services.

The funds were also provided by the Government of the Republic of Tajikistan in the form of tax exemption.

Community contribution comprises contribution in-cash and contribution in-kind. Contribution in-kind is not included in the statement of cash proceeds and disbursements, as these special purpose project financial statements are prepared under cash basis of accounting.

Fixed assets

Fixed assets, purchased by the Project, are assessed at their purchase cost and are reflected in the expense in accordance with categories and components it targeted. It can be reflected in any categories. The depreciation is not accrued due to the Project's non-commercial status.

4. CASH AND CASH EQUIVALENTS

Cash and cash equivalents as at December 31, 2018 and December 31, 2017 comprise:

	Bank	Currency	December 31, 2018	December 31, 2017
Designated account	[redacted]	USD	9,409	326,914
Transit account		TJS	10	19
Account of Community contribution		TJS	16,429	15,903
			25,848	342,836

5. RESTRICTED CASH AND CASH EQUIVALENTS

Restricted cash and cash equivalents as at December 31, 2018 and December 31, 2017 comprise:

	Bank	Currency	December 31, 2018	December 31, 2017
Designated account	[redacted]	USD	-	-
Transit account		TJS	493,181	543,046
Account of Community contribution		TJS	81,876	87,591
			575,057	630,637

Since December 2015. the Project has been restricted to access to its bank accounts in CJSC [redacted] due to illiquidity of the Bank. In addition, on February 23, 2017 the [redacted] revoked the license from the Bank. According to the decision of the Economic court of Dushanbe of the Republic of Tajikistan on May 16, 2017 all the Bank's liabilities in the foreign currencies to customers were converted to the national currency [redacted] and future payments will be paid in the national currency. In this regard, the Project recognized the exchange rate losses in 2017 in the amount of 55,073 US dollars. The amount of the Project's funds on the accounts in the Bank is 4,648,232 Tajik somoni (493,181 US dollars) and 4,784,232 Tajik somoni (543,046 US dollars) as at December 31, 2018 and 2017, respectively.

6. FUNDS RECEIVED

The funds were provided to the Project by the following methods:

	For the year ended December 31, 2018	For the year ended December 31, 2017	Cumulative as at December 31, 2018
IFAD Grant			
Advances	-	-	1,200,000
Replenishments	262,637	1,673,738	7,928,904
Direct payments	-	756,208	4,025,574
Government funds	64,945	260,315	1,167,425
Community contribution	55,280	211,674	849,985
Other income	-	-	159
	382,862	2,901,935	15,172,047

Community contribution in cash should be not less than 5% of financing provided to PMU.

7. CUMULATIVE PROJECT EXPENSES

Project expenses by components are presented in the statement of project expenses by components. Project expenses on major categories are presented in the statement of sources and uses of funds. Breakdown of project expenses by categories and nature is presented as follows:

Civil works

	For the year ended December 31, 2018	For the year ended December 31, 2017	Cumulative as at December 31, 2018
Veterianary clinic repair (Muminabad district)	-	-	68,295
Veterianary clinic repair (Baldjuvan district)	-	-	61,298
Veterinary clinic repair-building (S. Shohinskiy district)	-	-	55,346
Veterianary clinic repair (Temurmalic district)	-	-	49,289
Veterinary clinic repair-building (Khovaling district)	-	-	49,086
Office repair (Dushanbe)	-	-	26,648
Regional office repair (Kulyab)	-	-	17,421
	-	-	327,383

Equipment, good and vehicles

	For the year ended December 31, 2018	For the year ended December 31, 2017	Cumulative as at December 31, 2018
Vehicles	-	-	251,212
Supply of equipment and medicines for veterinary clinics	-	-	158,335
Purchase of equipment for veterinary clinic	-	21,498	97,651
Purchase of fodder seeds	-	-	81,701
Computers and equipment	-	-	40,566
Navigators	-	-	39,736
Demonstration	-	-	38,008
Furniture	-	-	20,801
	-	21,498	728,010

Training and workshops, technical assistance and studies

	For the year ended December 31, 2018	For the year ended December 31, 2017	Cumulative as at December 31, 2018
Community facilitators	-	-	655,346
National consultants	29,880	130,788	603,760
International consultant	-	-	563,721
International trip	9,619	15,000	143,126
Audit	13,380	13,380	77,884
1C accounting software	-	-	22,260
Regional forums and seminars	-	-	13,663
Mid-term review	-	-	12,237
Translation services	-	-	7,750
	52,879	159,168	2,099,747

Pasture improvement grants

	For the year ended December 31, 2018	For the year ended December 31, 2017	Cumulative as at December 31, 2018
Purchase of tractors	45,912	111,111	3,312,277
Purchase of agriculture machinery for OPP	445,730	991,473	1,437,203
Purchase of tipper truck	-	-	1,047,069
Supply of tractor plows, harrows	-	121,017	882,587
Construction of water supply line	7,696	404,468	726,064
Repair of roads and bridges	-	7,346	301,525
Construction of a watering place for animals	-	157,331	234,057
Procurement of materials for demonstrations sites	-	-	216,831
Purchase of threshers and sprayers	-	23,373	187,198
Plans for the development of livestock farming in the village (purchase of furniture and computers for MCC, watering places for summer pastures in Langar, Muminabad)	-	-	182,922
Delivery of excavators	-	171,690	171,690
Purchase of mineral fertilizers and seeds of forage crops	-	-	120,971
Purchase of sheep producers	-	-	103,266
Supply of a front loader	44,390	48,144	92,534
Purchase of fodder seeds	-	91,709	91,709
Procurement of office furniture, equipment and computers for PUUs	-	-	83,544
Purchase of weights for cattle weighting	-	-	54,000
Construction of bridges	1,522	41,391	42,912
Purchase of a lorry	-	42,880	42,880
Supply of honey bees and beekeeping equipment	39,715	-	39,715
Supply of agricultural machinery	-	39,058	39,058
GPS navigator	-	-	30,800
Development of project documentation	-	-	19,702
Purchase of cleaning equipment	-	19,512	19,512
Purchase of equipment for collection and storage of milk	-	-	9,532
Supply of materials for fencing	-	8,759	8,759
Purchase of attachments	-	3,871	3,871
	584,965	2,283,133	9,502,188

Income generating activity grants

	For the year ended December 31, 2018	For the year ended December 31, 2017	Cumulative as at December 31, 2018
Pack of small ruminants	-	-	375,212
Purchase of feed for livestock and poultry	-	-	132,538
Purchase of equipment for milk and wool processing	-	-	108,722
Packages on beekeeping	-	-	18,797
	-	-	635,269

Pasture Reserve Fund (PRF)

	For the year ended December 31, 2018	For the year ended December 31, 2017	Cumulative as at December 31, 2018
Purchase of mineral fertilizers	-	-	118,577
Purchase of fodder seeds	-	-	58,613
	-	-	177,190

Operating costs

	For the year ended December 31, 2018	For the year ended December 31, 2017	Cumulative as at December 31, 2018
Salary	48,045	94,825	590,311
Social tax 25%	11,916	23,707	144,034
Maintenance of vehicles (fuel)	7,711	17,181	88,487
Communication services	-	4,881	31,177
Other expenses	1,175	4,815	23,320
Insurance expenses	105	254	22,235
Office supplies	1,654	1,641	17,744
Banking services	412	1,153	16,064
Business trip expenses	475	4,254	12,353
Utility expenses	681	1,465	8,311
Public service	-	-	7,974
Rent a car	-	-	6,028
Maintenance of equipment	3,571	1,590	5,163
Transport cost	-	-	1,576
	75,745	155,766	974,777

8. FINANCIAL POSITION

Financial position as at December 31, 2018 and 2017 is presented as follows:

	December 31, 2018	December 31, 2017
ASSETS AND EXPENDITURES		
Cash and cash equivalents	600,905	973,473
Cumulative project expenses	14,444,564	13,730,975
Foreign exchange rate differences	126,578	84,737
	15,172,047	14,789,185
FINANCING		
Funds received	15,171,888	14,789,026
Other income	159	159
	15,172,047	14,789,185

9. UNDRAWN FUNDS

As at December 31, 2018 undrawn funds are presented as follows:

	Grant No. G-I-DSF-8083-TJ in SDR
Approved financing amount	9,300,000
Disbursed during the period from March 11, 2013 to December 31, 2018	9,299,462
Undrawn financing amount	538

	Grant No. G-I-DSF-8083-TJ in SDR
Financing received as at December 31, 2017	9,115,978
Disbursed amount for the year ended December 31, 2018	183,484
Drawn grant amount	9,299,462

10. COMMITMENTS

In the normal course of activities, the Project concludes agreements with suppliers of goods and services in accordance with the established budget and procurement plan. The Project had commitments for covering audit service expenses to [redacted] for the year ended December 31, 2018 in the amount of 10,030 US dollars (including VAT in amount of 1,530 US dollars) and for the preparation of documents for the archive in the amount of 918 US dollars (including social tax of 184 US dollars).

	Amount in USD
Total cash balance in [redacted] as at December 31, 2018	**9,419**
Audit service expenses	10,030
Document archiving expenses	918
Bank charges	1
Total expenses	9,419
Total cash balance in [redacted]" as at February 28, 2019	-

11. GOING CONCERN

The period of duration of the Project was completed on September 30, 2018 and the grace period on December 31, 2018.

12. LEGAL CASES

There were no any legal cases related to the Project.

13. EVENTS AFTER THE REPORTING DATE

As at the date of issue of the special purpose project financial statements no significant events or transactions occurred which should be disclosed in the special purpose project financial statements.

INTERNATIONAL FUND OF AGRICULTURAL DEVELOPMENT
"LIVESTOCK AND PASTURE DEVELOPMENT"
GRANT NO. G-I-DSF-8083-TJ

ANNEX TO THE SPECIAL PURPOSE PROJECT FINANCIAL STATEMENTS
FIXED ASSETS SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018
(in US Dollar)

Asset ref. No.	Asset Description	Category	Financing Source	Beneficiary Agency	Location	Assigned to	Supplier Number	PMT/Inv. Reference	Date of Purchase	Date of Receipt	Purchase Value
380 XH 01	VAZ NIVA 2121	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	Kulob Reg. Office	Muminova Saboat	LLS "Shahboz 2012"	53	December 27, 2013	December 27, 2013	15,600
969 xc 01	Toyota Land Cruiser Prado	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	CSC "Mastershouse"	53	November 18, 2013	November 18, 2013	45,050
№Об.0030	Plotter HP Design jet T2500	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	Kulob Reg. Office	Muminova Saboat	LLC "Partner"	288	December 24, 2014	December 24, 2014	13,295
Об. 023/1	Binding machine	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	199
Об. 023/2	Binding machine	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	Kulob Reg. Office	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	199
Об.001	Computer *	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	1,379
Об.0014/1	Facsimile machine	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	239
Об.0014/2	Facsimile machine	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	Kulob Reg. Office	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	239
Об.0015/1	Projector with screen	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	728
Об.0015/2	Projector with screen	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	Kulob Reg. Office	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	728
Об.0017	Video camera	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	469

INTERNATIONAL FUND OF AGRICULTURAL DEVELOPMENT
"LIVESTOCK AND PASTURE DEVELOPMENT"
GRANT NO. G-I-DSF-8083-TJ

ANNEX TO THE SPECIAL PURPOSE PROJECT FINANCIAL STATEMENTS
FIXED ASSETS SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018 (CONTINUED)
(in US Dollar)

Asset ref. No.	Asset Description	Category	Financing Source	Beneficiary Agency	Location	Assigned to	Supplier Number	PMT/Inv. Reference	Date of Purchase	Date of Receipt	Purchase Value
Об.0018/1	Video surveillance	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	899
Об.0018/2	Video surveillance	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	Kulob Reg. Office	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	899
Об.0019	TV Set	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	429
Об.002/1	Computer * *	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	Kulob Reg. Office	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	899
Об.002/2	Computer * *	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	899
Об.002/3	Computer * *	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	899
Об.002/4	Computer * *	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	899
Об.002/5	Computer * *	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	899
Об.002/6	Computer * *	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	899
Об.002/7	Computer * *	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	899
Об.002/8	Computer * *	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	899

INTERNATIONAL FUND OF AGRICULTURAL DEVELOPMENT
"LIVESTOCK AND PASTURE DEVELOPMENT"
GRANT NO. G-I-DSF-8083-TJ

ANNEX TO THE SPECIAL PURPOSE PROJECT FINANCIAL STATEMENTS
FIXED ASSETS SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018 (CONTINUED)
(in US Dollar)

Asset ref. No.	Asset Description	Category	Financing Source	Beneficiary Agency	Location	Assigned to	Supplier Number	PMT/Inv. Reference	Date of Purchase	Date of Receipt	Purchase Value
Об.0024/1	Refrigerator	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	249
Об.0024/2	Refrigerator	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	Kulob Reg. Office	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	249
Об.0025	Air Conditioner *	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	739
Об.0026/1	Air Conditioner **	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	329
Об.0026/2	Air Conditioner **	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	329
Об.0026/3	Air Conditioner **	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	329
Об.0026/4	Air Conditioner **	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	329
Об.0026/5	Air Conditioner **	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	329
Об.0026/6	Air Conditioner **	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	329
Об.0026/7	Air Conditioner **	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	Kulob Reg. Office	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	329
Об.0026/8	Air Conditioner **	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	Kulob Reg. Office	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	329

INTERNATIONAL FUND OF AGRICULTURAL DEVELOPMENT
"LIVESTOCK AND PASTURE DEVELOPMENT"
GRANT NO. G-I-DSF-8083-TJ

ANNEX TO THE SPECIAL PURPOSE PROJECT FINANCIAL STATEMENTS
FIXED ASSETS SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018 (CONTINUED)
(in US Dollar)

Asset ref. No.	Asset Description	Category	Financing Source	Beneficiary Agency	Location	Assigned to	Supplier Number	PMT/Inv. Reference	Date of Purchase	Date of Receipt	Purchase Value
O6.0026/9	Air Conditioner **	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	Kulob Reg. Office	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	329
O6.0029	Generator	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	439
O6.003/1	Notebook computer	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	499
O6.003/2	Notebook computer	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	Kulob Reg. Office	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	499
O6.003/3	Notebook computer	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	Kulob Reg. Office	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	499
O6.003/4	Notebook computer	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	499
O6.003/5	Notebook computer	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	Kulob Reg. Office	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	499
O6.003/6	Notebook computer	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	Kulob Reg. Office	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	499
O6.003/7	Notebook computer	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	499
O6.003/8	Notebook computer	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	Kulob Reg. Office	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	499
O6.004	Server Computer	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	1,459

INTERNATIONAL FUND OF AGRICULTURAL DEVELOPMENT
"LIVESTOCK AND PASTURE DEVELOPMENT"
GRANT NO. G-I-DSF-8083-TJ

ANNEX TO THE SPECIAL PURPOSE PROJECT FINANCIAL STATEMENTS
FIXED ASSETS SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018 (CONTINUED)
(in US Dollar)

Asset ref. No.	Asset Description	Category	Financing Source	Beneficiary Agency	Location	Assigned to	Supplier Number	PMT/Inv. Reference	Date of Purchase	Date of Receipt	Purchase Value
Об.006	Printer*	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	364
Об.007/1	Printer 3 in1	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	229
Об.007/2	Printer 3 in1	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	229
Об.007/3	Printer 3 in1	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	229
Об.007/4	Printer 3 in1	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	229
Об.007/5	Printer 3 in1	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	Kulob Reg. Office	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	229
Об.008	Color printer	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	445
Об.009	Network Switch (Switcher)	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Partner"	61	June 26, 2013	June 26, 2013	231
	Tablets	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Integrity"	20	June 15, 2016	June 15, 2016	4,480
001	Set of table for Director	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	1,700
0012/1	Book case	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	300

INTERNATIONAL FUND OF AGRICULTURAL DEVELOPMENT
"LIVESTOCK AND PASTURE DEVELOPMENT"
GRANT NO. G-I-DSF-8083-TJ

ANNEX TO THE SPECIAL PURPOSE PROJECT FINANCIAL STATEMENTS
FIXED ASSETS SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018 (CONTINUED)
(in US Dollar)

Asset ref. No.	Asset Description	Category	Financing Source	Beneficiary Agency	Location	Assigned to	Supplier Number	PMT/Inv. Reference	Date of Purchase	Date of Receipt	Purchase Value
0012/10	Book case	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	300
0012/11	Book case	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	300
0012/12	Book case	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	300
0012/13	Book case	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	300
0012/14	Book case	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	Kulob Reg. Office	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	300
0012/15	Book case	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	Kulob Reg. Office	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	300
0012/16	Book case	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	Kulob Reg. Office	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	300
0012/17	Book case	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	Kulob Reg. Office	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	300
0012/18	Book case	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	Kulob Reg. Office	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	300
0012/19	Book case	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	Kulob Reg. Office	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	300
0012/2	Book case	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	300

INTERNATIONAL FUND OF AGRICULTURAL DEVELOPMENT
"LIVESTOCK AND PASTURE DEVELOPMENT"
GRANT NO. G-I-DSF-8083-TJ

ANNEX TO THE SPECIAL PURPOSE PROJECT FINANCIAL STATEMENTS
FIXED ASSETS SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018 (CONTINUED)
(in US Dollar)

Asset ref. No.	Asset Description	Category	Financing Source	Beneficiary Agency	Location	Assigned to	Supplier Number	PMT/Inv. Reference	Date of Purchase	Date of Receipt	Purchase Value
0012/20	Book case	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	Kulob Reg. Office	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	300
0012/21	Book case	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	Kulob Reg. Office	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	300
0012/3	Book case	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	300
0012/4	Book case	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	300
0012/5	Book case	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	300
0012/6	Book case	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	300
0012/7	Book case	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	300
0012/8	Book case	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	300
0012/9	Book case	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	300
0013/1	Wardrobe	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	310
0013/2	Wardrobe	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	310

INTERNATIONAL FUND OF AGRICULTURAL DEVELOPMENT
"LIVESTOCK AND PASTURE DEVELOPMENT"
GRANT NO. G-I-DSF-8083-TJ

ANNEX TO THE SPECIAL PURPOSE PROJECT FINANCIAL STATEMENTS
FIXED ASSETS SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018 (CONTINUED)
(in US Dollar)

Asset ref. No.	Asset Description	Category	Financing Source	Beneficiary Agency	Location	Assigned to	Supplier Number	PMT/Inv. Reference	Date of Purchase	Date of Receipt	Purchase Value
0013/3	Wardrobe	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	310
0014/1	Iron safe	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	390
0014/2	Iron safe	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	390
0014/3	Iron safe	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	390
0014/4	Iron safe	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	390
0015	Conference table	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	800
002	Armchair for Director	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	340
004	Wall unit for Director's room	Equipment, Goods and Vehicles (EGV)	IFAD Grant	LPDP	PMU Office in Dushanbe	Muminova Saboat	LLC "Amorat"	01	July 09, 2013	July 09, 2013	750
	Total										**116,677**