

AUDITED PROJECT FINANCIAL STATEMENTS

Project N°: 1100001679

IFAD Loan N°: 2000000815 / 200000081500

Period covered: 01/01/2021 – 31/12/2021

ARTISANAL FISHERIES AND AQUACULTUR E PROJECT (AFAP)

Prepared by: Deloitte & Touche- Auditores, Lda.

Received on: 28/06/2022

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



Artisanal Fisheries and Aquaculture Project

**Annual Financial Statements as of 31 December
2021 together with the Auditors Report**

INDEPENDENT AUDITOR'S REPORT

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the accompanying financial statements of the Artisanal Fisheries and Aquaculture Development Institute ("IPA", "Entity" or "Project Implementation Unit") reporting on the project "Artisanal Fisheries and Aquaculture Project" ("the Project"), which comprise the statement of receipts and payments for the year ended on December 31, 2021 which shows an amount of 824,239 USD of funds received and the amount of 725,241 USD of expenditures paid during the year then ended, a cash balance of 1,059,913 USD and the accompanying notes to the financial statements, including a summary of the significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view, in all material respects, of the cash proceeds and disbursements and uses of funds by the Project during the year ended December 31, 2021, in accordance with Cash Basis IPSAS - Financial Reporting Under the Cash Basis of Accounting issued by the International Public Sector Accounting Standards Board.

Basis for opinion

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

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

Other matters

The financial statements as of December, 2020, presented for comparative figures were audited by us and our audit report dated from October 26, 2021 included a qualification towards disbursements made in prior years in the amount of 159,807 USD related with the acquisition of two boats which have been considered not suitable for the purposes and intents established in the project. During the year ended December 31, 2021, the issue was solved as the majority of the funds disbursed were reimbursed by the supplier directly to the International Fund for Agricultural Development in the amount of 153,168 USD.



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Type: Limited Liability Company | Tax no.: 5401022670 | Luanda CRC Registration no.: 106-1997 | Share capital: KZ 1,620,000
Head offices: Condomínio Cidade Financeira, Via S8, Bloco 4 - 5º, Talatona, Luanda



Responsibilities of management for the financial statements

Management is responsible for:

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

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

Auditor's responsibilities for the audit of the financial statements

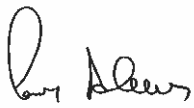
Our responsibility is to obtain reasonable assurance on whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee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

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Project's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the Project to cease to continue as a going concern;

- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation;
- communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Luanda, June 14, 2022



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

**Republic of Angola
Ministry of Fisheries and Sea**

**Implementing Agency: Instituto de Desenvolvimento da Pesca Artesanal e Aquicultura
(IPA)**

**IFAD Loan/Grant Number: 200000815-ANG
Artisanal Fisheries and Aquaculture Project (AFAP)**

CONTENT

1. Financing Summary.....	2
2. Project Description.....	2
3. Project Costs	6
4. Summary of performance.....	7
5. Financial Statements.....	8

PROJECT FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

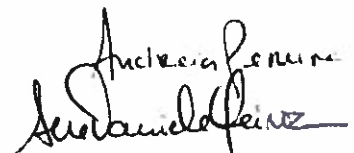
Andréia Pereira
Andréia Pereira

I. Financing Summary

Initiating Institution:	IFAD
Borrower:	Republic of Angola
Executing Agency:	Ministry of Agriculture and Fisheries
Total Project Cost:	US\$ 12.1 Million
Amount of IFAD Loan:	SDR 7.91 Million (equivalent to approximately US\$ 11.1 Million).
Govern counterpart:	USD 0.989 million

II. Project Description

6. **Project Financing** - The Project is financed by IFAD and the Government of Angola. The IFAD loan amounts to USD 11.149 million (91.9% of total project cost). The Government contribution is estimated at USD 0.989 million (8.1% of total project cost) to cover actual costs, taxes and duties.
7. **Mid-Term Review** - As per the Financing Agreement, a Mid-Term Review (MTR) of AFAP was undertaken during the period 17th September to 7th October 2018. However, the Final MTR report and Final PDR was shared with AFAP in 2019. Moreover, the reallocation of funds was approved on 3rd April 2019. Hence AFAP kept using the 1st PDR as a guideline in spite of preparing for reformulation in 2019. The MTR Mission was preceded by the Country Strategy and Program Evaluation (CSPE) of Angola, undertaken by IFAD's Office of Independent Evaluation in 2017.
8. **Project Goal and Objective** – For easier identification purpose, the name of the reformulated Project has been slightly modified to AFAP-Refocussed; this is meant to distinguish it from the original AFAP. AFAP-Refocused Goal is similar to that of AFAP, that is to ensure that 'Poverty is Reduced in Artisanal Inland Fishing and Small-Scale Fish-Farming Households in Target Communities'. However, the Development Objective was changed, as a result of the refocussing, to availing 'Investment models with sustainable technologies suitable for smallholder fisheries and aquaculture are identified, tested and evaluated, ready for scaling up.

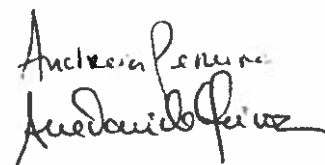


9. The **Strategic approach** of the Inland Fisheries and small-scale aquaculture sub-sectors components is an inclusive, sustainable development and management contributing to strengthened livelihood strategies at household level.
10. **Geographic Area of Intervention** – The Project remained unchanged and will be implemented in four provinces of the country identified by the former Ministry of Fisheries and the Sea (now MINAGRIP) as the most suited for undertaking the two pilots. With regard to the participatory management of inland fisheries (subcomponent 1.1), the provinces of focus will be Bengo, Kwanza Norte and Luanda. For piloting smallholder aquaculture models (subcomponent 1.2), Malanje Province was selected.
11. **Target Groups** – The Project will directly target about 3,460 households. Beneficiaries are primarily smallholders interested in participating, or who already participate, in the inland fisheries value chain and aquaculture production but who require external support to engage in or increase the efficiency of these activities. Beneficiary selection and profile will align with the specific opportunities offered by the context of each subcomponent. A total of 15,035 people is expected to be reached by the Project.
12. **Restructuring of AFAP Components** – For simplicity, the two AFAP technical components were streamlined into a single technical component with the two pilots and the associated capacity building and community development support being subcomponents. A summary of the single technical component is presented hereunder.

And Daniel F. Pereira
Andréia Pereira

Component 1: Piloting Fisheries Investment Models – The component will seek to pilot and demonstrate (where applicable) the technical and economic viability of two technologies/models: a) participatory fisheries resources management; and b) smallholder aquaculture production. The component’s objective will be achieved through implementation of four subcomponents.

- i) **Subcomponent 1.1: Piloting of Participatory Fisheries Management Models** – The objective of the subcomponent is to pilot a sustainable participatory fisheries management (co-management) model with appropriate market linkages that, if viable, can be replicated in other inland artisanal fisheries in the country. It is expected that viability would imply an inclusive, sustainable inland fisheries management system that contributes to improved livelihoods at household level in the pilot areas.
- ii) **Subcomponent 1.2: Piloting of Smallholder Aquaculture Technologies** - The objective of the subcomponent is to pilot smallholder aquaculture technologies in Malanje Province. The key output of the subcomponent is that ‘smallholder aquaculture pilots implemented and validated and the produce linked to markets on a sustainable basis.
- iii) **Subcomponent 1.3: Institutional Capacity Building** – This subcomponent aims at building the necessary capacity of the institutions and people involved in the implementation of Subcomponents 1.1 and 1.2. It essentially seeks to ensure that the environment needed for the effective undertaking of the two pilots (from the technical and policy point of view) is availed;
- iv) **Subcomponent 1.4: Social Development for Sustainable Beneficiary Engagement** – The subcomponent aims to organize beneficiaries and equip them with non-technical knowledge and skills necessary for them to re-invest at desired levels in their small-scale commercial aquaculture and fisheries activities to maintain desired production and productivity levels, over time. The subcomponent, thus, will seek to fill capacity gaps that, if unaddressed, could undermine and even compromise the effectiveness of Project interventions among target beneficiaries.



13. **Project Completion Date** – Given the refocused Project, the MTR established that the pilots to be undertaken during the post-MTR phase will be completed and the associated evaluation undertaken by March 2021. Accordingly, the Mission recommended that the Project Completion Date be moved forward from 31st March 2021 to 30th September 2021 and the Project Closing Date from 30th September 2021 to 31st March 2022. During September 2021 IFAD supervision Mission it was recommended to move forward to 30th September 2022 to 31st March 2023.

Anabela Pereira
Joaquim de Jesus

III. Project Costs

1. The total project cost is an estimated USD 12.138.000,00 co-financed by IFAD 91.9% (USD 11.149.000,00) and GoA 8.1% (USD 989.000,00).

2. **AFAP-R Financing Plan** – Funding of the AFAP-R will be done by IFAD, Government of Angola and the Beneficiaries. IFAD funds (USD 7.14 million) will cover up to 86.7% of the post-MTR total costs, government contribution is estimated at USD 568,000 (6.9% of total costs) which shall be inform of taxes whereas the beneficiaries will contribute a total of USD 524,000, accounting for 6.4% of the total AFAP-R costs. The financing details of the AFAP-R Costs by Component and Financier and by Expenditure Category and Financier are presented in the below tables.

Source (AFAP-R PDR): Costs by Component and Financier

Angola
Artisanal Fisheries and Aquaculture Project (AFAP) Post MTR
Components by Financiers
(US\$ '000)

	IFAD		GoA		Beneficiaries		Total		For. Exch.	Local (Excl. Taxes)	Duties & Taxes
	Amount	%	Amount	%	Amount	%	Amount	%			
A. Piloting Fisheries Investment Models											
1. Piloting of Participatory Fisheries Management Models	2.021	83.0	242	9.9	172	7.1	2.434	29.6	1.142	1.051	242
2. Piloting of Smallholder Aquaculture Technologies	1.108	85.9	220	13.1	353	21.0	1.680	20.4	798	662	220
3. Institutional Capacity Building	866	93.1	64	6.9			930	11.3	461	405	64
4. Social development for sustainable beneficiary engagement	1.046	100.0					1.046	12.7	495	550	
Subtotal	5.040	82.8	525	8.8	524	8.6	6.089	74.0	2.898	2.668	525
B. Project Management	2.097	98.0	43	2.0			2.140	26.0	429	1.668	43
Total PROJECT COSTS	7.137	86.7	568	6.9	524	6.4	8.229	100.0	3.326	4.335	568

Source (AFAP-R PDR): Costs by Expenditure Category and Financier

Angola
Artisanal Fisheries and Aquaculture Project (AFAP)
Expenditure Accounts by Financiers
(US\$ '000)

	IFAD		GoA		Beneficiaries		Total		For. Exch.	Local (Excl. Taxes)	Duties & Taxes
	Amount	%	Amount	%	Amount	%	Amount	%			
I. Investment Costs											
A. Works	815	73.3	124	11.1	174	15.6	1.113	13.5	536	454	124
B. Equipment and materials	1.594	74.2	205	9.5	350	16.3	2.149	26.1	1.023	921	205
C. Consultancies	1.883	89.5	221	10.5			2.104	25.6	990	894	221
D. Training	964	100.0	0				964	11.7	451	513	
Total Investment Costs	5.256	83.0	549	8.7	524	8.3	6.330	76.9	2.999	2.761	549
II. Recurrent Costs											
A. Salaries and allowances	1.355	100.0	0				1.355	16.5	232	1.122	
B. Operating Costs	526	98.6	19	3.4			545	6.6	94	432	19
Total Recurrent Costs	1.881	99.0	19	1.0			1.899	23.1	327	1.554	19
Total PROJECT COSTS	7.137	86.7	568	6.9	524	6.4	8.229	100.0	3.326	4.335	568

Antonio Pereira
Antonio Pereira

IV. Summary of performance

The Financial Agreement of the Artisanal Fisheries and Aquaculture Project (AFAP) was signed between the Government of Angola (GoA) and the IFAD in 25 August 2015, being made available an initial amount of USD 300 Thousand, in 14 July of 2016 and an additional amount of USD 700 Thousand in 3 October of the same year, which was credited in the Project's Designated account (DA), [REDACTED]

Since the Project's beginning of activities until 31 December 2021 were made disbursements by IFAD in the amount of USD 7.244.533 credited in the Project's Designated Account and direct payments of USD 985.343.

From 1 January 2021 until 31 December 2021 the disbursements by IFAD totaled the amount of USD 680.046 credited in the Project's Designated Account and direct payments of USD 10.792.

The Government's contribution since the Project's beginning of activities until 31 December 2021 was made through the availability of USD 549.341 credited in the Project's Account, [REDACTED]

[REDACTED] However, in 2016 the GoA made a Direct Payment to cover the project design report (PDR) translation costs in the amount of USD 14.680. This expenditure was initially recorded as an advance but 2019 it was regularized as a GoA fund.

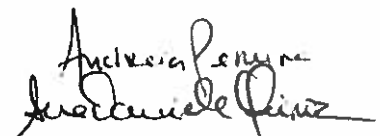
From 1 January 2021 until 31 December 2021 the disbursements by Government totaled the amount of USD 133.401 credited in the Project's Account, hosted in [REDACTED]

As of 31 December 2021, the IFAD contribution to the project was about USD 8.229.878 (74%) of the Agreement having on this date an available balance of USD 2.919.122 (26%).

The total budget (Government and IFAD) for 2021 was estimated as USD 2.720.158 The expenditure as of 31 December 2021 was USD 737.605 representing 27% of the estimated budget.

The 2021 budget value was distributed by the following components:

- Sub-Component 1.1 - USD 694.459 representing 26% of the total budget cost. The actual amount of USD 93.041 was disbursed, representing an expenditure rate of 13%.
- Sub-Component 1.2 - USD 631.703 representing 23% of the total budget cost. The actual amount of USD 180.289 was disbursed, representing an expenditure rate of 29%.

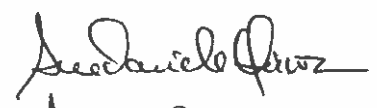


- Sub-Component 1.3 – USD 440.501 representing 16% of the total budget cost. The actual amount of **USD 42.509** was disbursed, representing an expenditure rate of 10%.
- Sub-Component 1.4 – USD 163.028 representing 6% of the total budget cost. The actual amount of **USD 128.709** was disbursed, representing an expenditure rate of 79%.
- Component 2 – USD 790.466 representing 29% of the total budget cost. The actual amount of **USD 452.694** was disbursed, representing an expenditure rate of 57%.
- On Component 1 - Inland Artisanal Fisheries Development (defined before the Project MTR), the amount of **USD 153.168** was reimbursed to the Project Funds.

V. Financial Statements

The financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS14) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting.

The tables below have been prepared based on the accounting system of the project and correspond closely to the accounting records that are filed in the Project Management Unit.


Andrea Penner

Artisanal Fisheries and Aquaculture Project

Developing Financing Agreement

IFAD Credit no. 2000000815

**Statement of Receipts and Payments by Category of Expenditure
for the Year ended 31 December 2021**

	Notes	2021 USD	2020 USD	Cumulative to date USD
1 - Initial cash balance / or cash balance brought forward		960,915	409,375	
Financing				
- IFAD funds received:				
- Initial deposit	1			1,000,000
- Replenishment of the Special Account (SA)	1	680,046	2,061,533	6,244,533
- IFAD Direct Payments	2	10,792	179,678	985,343
- Funds received by the government	3	133,401	157,925	549,281
- Other receipts		0	0	25,705
2 - TOTAL FINANCING		824,239	2,399,136	8,804,862
PROJECT EXPENDITURES (BY CATEGORY OF EXPENDITURES)				
IFAD Credit				
Category				
1 Works	4	81,698	269,042	378,971
2 Equipment and Materials	5	-147,574	396,648	1,024,342
3 Training		23,952	34,440	264,825
4 Consultancies		334,326	669,502	2,873,467
5 Salaries and Allowances		389,616	395,104	2,495,747
6 Operational Costs		62,056	57,163	412,183
Subtotal IFAD Credit		744,074	1,821,898	7,449,534
Government Funds				
Category				
1 Works		1,212	0	2,758
2 Equipment and Materials		2,426	0	245,807
3 Training		0	0	7,734
6 Operational Costs		-10,107	24,705	38,065
Subtotal Government Funds		-6,469	24,705	294,364
Difference between amounts submitted in WA and the accounting records (Exchange rate differences)		0	0	-3,537
Expenses paid not yet submitted to IFAD		0	0	4,029
Expenditures corrections in accounting records 2017 (IFAD EUR)		0	0	99
IFAD reimbursable advanced payment		0	0	1,035
Exchange rate differences - 2019		0	-10,797	0
Exchange rate differences - 2020		-12,466	12,466	0
refund of the overpaid amount in 2019		0	-683	-683
Exchange rate differences unfavorable to IFAD - 2020		0	7	7
Advanced Payments (IFAD)	6	15	0	415
Advanced Payments (GoA)	7	87	0	87
3 - TOTAL PROJECT EXPENDITURES		725,241	1,847,597	7,745,349
Balance brought forward (1 + 2 - 3)		1,059,913	960,915	1,059,513

*Andrés P. ...
Jesús Daniel ...*

Artisanal Fisheries and Aquaculture Project

Developing Financing Agreement

IFAD Credit no. 2000000815

Statement of Receipts and Payments by Component
for the Year ended 31 December 2021

	Notes	2021 USD	2020 USD	Cumulative to date USD
1 - Initial cash balance / or cash balance brought forward		960,915	409,375	
Financing				
- IFAD funds received:				
- Initial deposit	1	0	0	1,000,000
- Replenishment of the Special Account (SA)	1	680,046	2,061,533	6,244,533
- IFAD Direct Payments	2	10,792	179,678	985,343
- Funds received by the government	3	133,401	157,925	549,281
- Other receipts		0	0	25,705
2 - TOTAL FINANCING		824,239	2,399,136	8,804,862
PROJECT EXPENDITURES (BY COMPONENT)				
<i>IFAD Credit</i>				
Component				
1 Inland Artisanal Fisheries Development	5	-153,168	0	933,565
2 Small-Scale Aquaculture Development		0	0	821,035
3 Project Management		0	0	1,600,854
Sub-Component (AFAP-R)				
1.1 Piloting of participatory Fisheries Management Models		93,041	380,093	626,259
1.2 Piloting of Smallholder Aquaculture Technologies		180,289	608,243	1,051,342
1.3 Institutional Capacity Building		42,509	39,059	141,051
1.4 Social Development for sustainable Beneficiary engagement		128,709	309,925	749,943
2 Project Management		452,694	484,579	1,525,486
<i>Subtotal IFAD Credit</i>		<i>744,074</i>	<i>1,821,898</i>	<i>7,449,534</i>
<i>Government Funds</i>				
Component				
1 Inland Artisanal Fisheries Development		0	0	67,524
2 Small-Scale Aquaculture Development		0	0	77,524
3 Project Management		0	0	127,284
Sub-Component (AFAP-R)				
1.1 Piloting of participatory Fisheries Management Models		1,212	0	1,212
1.2 Piloting of Smallholder Aquaculture Technologies		0	0	0
1.3 Institutional Capacity Building		0	0	0
1.4 Social Development for sustainable Beneficiary engagement		0	0	0
2 Project Management		-7,681	24,705	20,819
<i>Subtotal Government Funds</i>		<i>-6,469</i>	<i>24,705</i>	<i>294,364</i>
Difference between amounts submitted in WA and the accounting records (Exchange rate differences)		0	0	-3,537
Expenses paid not yet submitted to IFAD		0	0	4,029
Expenditures corrections in accounting records 2017 (IFAD EUR)		0	0	99
IFAD reimbursable advanced payment		0	0	1,035
Exchange rate differences - 2019		0	-10,797	0
Exchange rate differences - 2020		-12,466	12,466	0
refund of the overpaid amount in 2019		0	-683	-683
Exchange rate differences unfavorable to IFAD - 2020		0	7	7
Advanced Payments (IFAD)	6	15	0	415
Advanced Payments (GoA)	7	87	0	87
3 - TOTAL PROJECT EXPENDITURES		725,241	1,847,597	7,745,349
Balance brought forward (1 + 2 - 3)		1,059,913	960,915	1,059,513

Andrés P. Ferrera
Ana David de Ferrera

Artisanal Fisheries and Aquaculture Project

Developing Financing Agreement

IFAD Credit no. 2000000815

**Statement of Comparison of Budget and Actual Amounts by Category of Expenditure
for the Year ended 31 December 2021**

	Notes	Budget From Jan to Aug 2021 USD	Budget From Sep to Dec 2021 USD	Actual 2021 USD	Variance USD
1 - Initial cash balance /or cash		0	0	960.915	-960.915
balance brought forward Financing					
- IFAD funds received:					
- Initial deposit		0	0	0	0
- Replenishment of the SA	1	0	0	680.046	-680.046
- IFAD Direct Payments	2	0	0	10.792	-10.792
- Funds received by the government	3	0	0	133.401	-133.401
- Other receipts		0	0	0	0
2 - TOTAL FINANCING		0	0	824.239	-824.239
PROJECT EXPENDITURES					
<i>IFAD Credit</i>					
Category					
1 Works	4	530.249	192.418	81.698	640.970
2 Equipment and Materials	5	325.200	152.704	-147.574	625.478
3 Training		47.708	24.209	23.952	47.965
4 Consultancies		394.082	121.204	334.326	180.960
5 Salaries and Allowances		328.702	126.565	389.616	65.651
6 Operational Costs		61.926	19.267	62.056	19.137
Subtotal IFAD Credit		1.687.867	636.368	744.074	1.580.161
<i>Government Funds</i>					
Category					
1 Works		94.348	39.475	1.212	132.611
2 Equipment and Materials		71.172	35.158	2.426	103.904
3 Training		1.811	1.302	0	3.112
4 Consultancies		31.768	15.456	0	47.224
5 Salaries and Allowances		69.827	28.376	0	98.203
6 Operational Costs		5.192	2.038	-10.107	17.337
Subtotal Government Funds		274.119	121.804	-6.469	402.392
TOTAL PROJECT EXPENDITURES		1.961.986	758.172	737.605	1.982.553
Surplus/Deficit for the period		-1.961.986	-758.172	1.047.549	-1.961.986

Andrés P. P. P.
Andrés P. P. P.

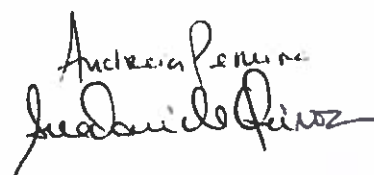
Artisanal Fisheries and Aquaculture Project

Developing Financing Agreement

IFAD Credit no. 2000000815

**Statement of Comparison of Budget and Actual Amounts by Component
for the Year ended 31 December 2021**

	Notes	Budget From Jan to Aug 2021 USD	Budget From Sep to Dec 2021 USD	Actual 2021 USD	Variance USD
1 - Initial cash balance / or cash balance brought forward Financing		0	0	960.915	-960.915
- IFAD funds received:					
- Initial deposit		0	0	0	0
- Replenishment of the Special Account (SA)	1	0	0	680.046	-680.046
- IFAD Direct Payments	2	0	0	10.792	-163.960
- Funds received by the government	3	0	0	133.401	-133.401
- Other receipts		0	0	0	0
2 - TOTAL FINANCING		0	0	824.239	-977.407
PROJECT EXPENDITURES (BY COMPONENT)					
<i>IFAD Credit</i>					
Component					
1 Inland Artisanal Fisheries Development	5	0	0	-153.168	153.168
Sub-Component (AFAP-R)					0
1.1 Piloting of participatory Fisheries Management Models		456.365	144.136	93.041	507.461
1.2 Piloting of Smallholder Aquaculture Technologies		380.817	147.733	180.289	348.260
1.3 Institutional Capacity Building		240.942	133.431	42.509	331.863
1.4 Social Development for sustainable Beneficiary engagement		134.930	18.458	128.709	24.679
2 Project Management		474.814	192.610	452.694	214.730
Subtotal IFAD Credit		1.687.867	636.368	744.074	1.580.161
<i>Government Funds</i>					
Sub-Component (AFAP-R)					
1.1 Piloting of participatory Fisheries Management Models		69.334	24.624	1.212	92.746
1.2 Piloting of Smallholder Aquaculture Technologies		69.794	33.360	0	103.154
1.3 Institutional Capacity Building		41.658	24.471	0	66.129
1.4 Social Development for sustainable Beneficiary engagement		8.690	950	0	9.640
2 Project Management		84.642	38.400	-7.681	130.723
Subtotal Government Funds		274.119	121.804	-6.469	402.392
TOTAL PROJECT EXPENDITURES		1.961.986	758.172	737.605	1.982.553
Surplus/Deficit for the period		-1.961.986	-758.172	1.047.549	-1.961.986


 Andrea Penne

Artisanal Fisheries and Aquaculture Project

Developing Financing Agreement

IFAD Credit no. 2000000815

**Statement of Designated Account Activities
for the Year ended 31 December 2021**

	Notes	2021 USD
Opening Balance		
Trail Balance Amount in USD		960.915
Add:		
Total IFAD contributions		680.046
Total Government contributions		133.401
Total contributions from other sources		0
Total		813.447
Deduct:		
Total financed by IFAD		733.282
Total financed by Government		-6.469
Total		726.813
Add:		
Exchange Rate Differences - 2020		12.466
Advanced Payments (IFAD)		-15
Advanced Payments (GoA)		-87
Closing Balance		1.059.913
		1.059.913
Represented by:		
Petty Cash FIDA		0
Petty Cash GoA		0
		669.756
		67.944
		3.144
		16.925
		302.116
		27

Andrés Perera
José Daniel Pérez

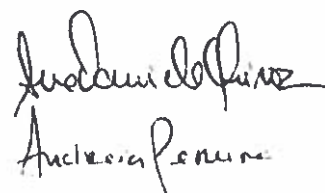
Artisanal Fisheries and Aquaculture Project

Developing Financing Agreement

IFAD Credit no. 2000000815

**Statement of Applications made through Withdrawal Applications (WA) and Direct Payments (DP)
for the Year ended 31 December 2021**

Category/Description	Year of Payment	Notes	1 - Works	2 - Equipment and Materials	3 - Training	4 - Consultancy	5 - Salaries and Allowances	6 - Operating Costs	Total Submitted to IFAD in USD	Rejected from IFAD	Total net Reimbursed in USD
Expenditures submitted for approval in 2020 through WA and paid in 2021											
WA 041	Paid in 2021		24,639	1,515	1,133	13,220	61,964	4,413	106,883	0	106,883
Subtotal Expenditures submitted for approval in 2020 through WA and paid in 2021	(a)		24,639	1,515	1,133	13,220	61,964	4,413	106,883	0	106,883
Expenditures paid in 2021 and submitted for approval in 2021 through WA											
WA 042	Paid in 2021		130	1,271	1,550	116,346	141,972	19,804	281,074	0	281,074
WA 043 - DP	Paid in 2021		0	0	0	0	49,000	0	49,000	0	49,000
WA 044 - DP	Paid in 2021		0	0	0	0	23,100	0	23,100	0	23,100
WA 045	Paid in 2021		81,017	3,623	21,550	77,882	86,778	21,238	292,088	0	292,088
WA 046 - DP	Paid in 2021		0	0	0	39,660	0	0	39,660	0	39,660
WA 047 - DP	Paid in 2021		0	0	0	27,700	0	0	27,700	0	27,700
WA 048 - DP	Paid in 2021		0	0	0	0	24,500	0	24,500	0	24,500
Subtotal Expenditures paid in 2021 and submitted for approval in 2021 through WA	(b)		81,147	4,894	23,101	261,588	325,350	41,042	737,122	0	737,122
Subtotal of Expenditures of 2020 and 2021 paid in 2021	(a)+(b)		105,786	6,409	24,234	274,808	387,313	45,455	844,005	0	844,005
Expenditures paid in 2021 to be submitted for approval in 2022 through WA											
WA 049	Paid in 2022		19,863	699	1,181	72,738	64,456	22,557	181,495	0	181,495
Subtotal of Expenditures of 2021 submitted in 2022	(c)		19,863	699	1,181	72,738	64,456	22,557	181,495	0	181,495
Total of Expenditures in 2021 submitted through WA	(b)+(c)		101,010	5,594	24,282	334,326	389,806	63,600	918,617	0	918,617


 Audencia Penuria

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

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

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

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

2. SIGNIFICANT ACCOUNTING POLICIES

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

A Basis of Preparation

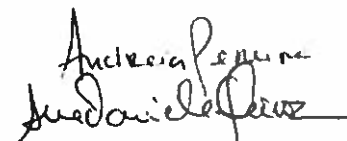
The financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting

B Cash Basis of Accounting

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

C Foreign Currency Transactions

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



closing rate. Gains/Losses on foreign currency transactions/balances are dealt within the Statement of Special Account Activities

3. BUDGET

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

4. CASH/FUND BALANCES

Balance of Cash and Cash Equivalents

	(amounts in USD)	
	31/12/2021	31/12/2020
Bank Accounts	1.059.913	960.915
Petty Cash and Advances	0	0
	<u>1.059.913</u>	<u>960.915</u>

The balances of the cash and bank accounts as of 31 December 2021 were the follows:

BALANCES AT 31-12-2021	Currency	Amount	Trial Balance	Exchange Rate	Amount in USD	Trial Balance in USD	Difference
Petty Cash (IFAD)							
IFAD - AKZ (a)	AOA	0	0	554,981	0	0	0
IFAD - USD	USD	0	0	1	0	0	0
IFAD EURO (b)	EUR	0	0	1,1326	0	0	0
					0	0	0
	USD	669.756	669.756	1	669.756	669.756	0
	USD	67.944	67.944	1	67.944	67.944	0
	EUR	2.776	2.776	1,1326	3.144	3.139	5
	AOA	9.393.264	9.393.264	554,981	16.925	15.191	1.734
	AOA	15.024	15.024	554,981	27	34	-7
					757.797	756.065	1.733
Total Cash and Bank Accounts IFAD					757.797	756.065	1.733
Petty Cash (GoA)							
Others receipts of Project - GoA (a)	AOA	0	0	554,981	0	0	0
	AOA	167.668.539	167.668.539	554,981	302.116	273.118	28.998
Total Petty Cash - USD					0	0	0
Total Bank Accounts - USD					1.059.913	1.029.182	30.731
					1.059.913	1.029.182	30.731 (c)

(a) - BNA's exchange rate of the last day of the year 2021.

(b) - BCE's exchange rate of the last day of the year 2021.

(c) - the difference in the amount of 30.731 USD relates to exchange differences.

Anelicea Penney
Joe Danieloff

5. IFAD DIRECT PAYMENTS

In 2021, five applications for direct payment were submitted and approved, amounting USD 163.960 as follows:

WA	Date	Exch. Rate	Amount in USD	Amount in SDR
43	22-10-2021	1,415010	49.000	34.629
44	22-10-2021	1,415010	23.100	16.325
46	29-10-2021	1,415380	39.660	28.021
47	22-11-2021	1,397650	27.700	19.819
48	22-11-2021	1,397650	24.500	17.529
			163.960	116.323

6. NON-CURRENT ASSETS (for disclosure purposes only)

The Project's fixed assets movement during the year ended December 31, 2021 was as follows:

Description	NON-CURRENT ASSETS												(amounts in USD)		
	Furniture			Office Equipment and Software			Motor Vehicle and Boats			Others			Total		
	2021	2020	2019	2021	2020	2019	2021	2020	2019	2021	2020	2019	2021	2020	2019
Financed by IFAD															
Opening Balance	38.823	38.108	42.791	19.289	32.398	31.613	520.148	520.147	520.147	1.058	1.993	1.072	579.318	592.646	595.623
Additions (Statement of Receipts and Payments)	0	0	0	0	400	2.058	0	0	0	0	0	921	0	400	2.979
Disposals	0	0	4.683	0	2.631	1.273	162.095	0	0	0	0	0	162.095	2.631	5.956
Training Expenses classified as equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments	0	715	0	0	-10.878	0	0	1	0	0	-935	0	0	-11.097	0
Closing Balance	38.823	38.823	38.108	19.289	19.289	32.398	358.053	520.148	520.147	1.058	1.058	1.993	417.223	579.318	592.646
Financed by GoA															
Opening Balance	0	0	0	1.900	3.078	1.178	216.810	215.852	215.852	0	24.452	24.452	218.710	243.382	241.482
Additions (Statement of Receipts and Payments)	0	0	0	2.426	0	1.900	0	0	0	0	0	0	2.426	0	1.900
Disposals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments	0	0	0	0	-1.178	0	0	958	0	0	-24.452	0	0	-24.672	0
Closing Balance	0	0	0	4.326	1.900	3.078	216.810	216.810	215.852	0	0	24.452	221.136	218.710	243.382

In August 2021, there was a refund of USD 153,168 corresponding to the amount paid to UNOPS (WA 11 - Via Direct Payment) for the 2 boats in a process that was classified as miss-procurement. The two boats were returned to UNOPS, however, all the fees and taxes associated with the acquisition of the 2 boats (USD 6.639) were considered as equipment costs and were not refund by UNOPS and continues to reflect in the 2021 Inventory.

Andreas Pomyne
Andreas Pomyne

Equipment Category detailed by Component

Component	Description	Amount USD
Subcomponent 1.1	Additional costs related to the construction of 8 Boats for the Community of Zenza do Gulungo (Per Diem, Transport and meals)	50
Subcomponent 1.1	8 Boats for the Community of Zenza do Gulungo	759
Subcomponent 1.1	3 Boats for the Community of Boaventura	285
Subcomponent 1.1	Additional costs related to the delivery of Kits in the Project target areas (Per Diem, Transport and meals)	4,500
	Sub.Total - Subcomponent 1.1	5,594
Component 2	Acquisition of a Desktop Computer + Office + Antivirus for IPA Aquaculture Department (recorded in the 2021 Inventory)	1,126
Component 2	Acquisition of a Toshiba Laptop + Office for IPA General Manager (recorded in the 2021 Inventory)	1,300
	Sub.Total - Component 2	2,426
	TOTAL	8,020

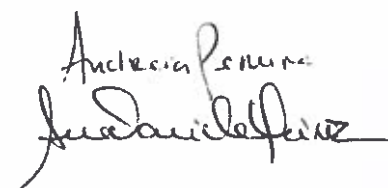
7. ALLOCATION AND USE OF THE FUNDS OF THE LOAN

The funds allocation by expenses category as follows:

Category of Expenditure	Allocated		Disbursed as of 31 Dec 2020		Disbursed in 2021		Total Disbursed		Available Balance	
	SDR	USD	SDR	USD	SDR	USD	SDR	USD	SDR	USD
Works	1.200.000	1.429.000	188.455	264.984	74.676	105.786	263.130	370.770	936.870	1.058.230
Equipment and Materials	1.600.000	454.000	816.854	1.152.558	4.515	6.409	821.369	1.158.967	778.631	-704.967
Training	800.000	4.297.000	172.347	239.668	17.152	24.234	189.498	263.902	610.502	4.033.098
Consultancies	1.400.000	692.000	1.788.995	2.507.289	193.915	274.808	1.982.910	2.782.097	-582.910	-2.090.097
Salaries and Allowances	1.500.000	2.054.000	1.456.781	2.029.799	272.800	387.313	1.729.581	2.417.112	-229.581	-363.112
Operational Costs	400.000	492.000	248.534	344.743	32.028	45.455	280.561	390.198	119.439	101.802
Not allocated	1.010.000	1.731.000	0	0	0	0	0	0	1.010.000	1.731.000
Total Applications by Category of Expenditure	7.910.000	11.149.000	4.671.965	6.539.040	595.086	844.006	5.267.050	7.383.046	2.642.950	3.765.954
Designated Account Advanced UNOPS Refund to IFAD under Category Equipment and Materials (WA 011)			716.468	1.000.000	0	0	716.468	1.000.000	-716.468	-1.000.000
					-108.558	-153.168	-108.558	-153.168	108.558	153.168
Total disbursed by IFAD	7.910.000	11.149.000	5.388.433	7.539.040	486.527	690.838	5.874.961	8.229.878	2.035.040	2.919.122

Note: The conversion from USD to SDR is in accordance with the "WA Report" sent by IFAD.

As of 31 December 2021 the Project disbursed a total of USD 8.229.878 equivalent to SDR 5.874.961. The fund balance as of 31 December 2021 is USD 2.919.122, equivalent to SDR 2.035.040.



Anderson Pereira

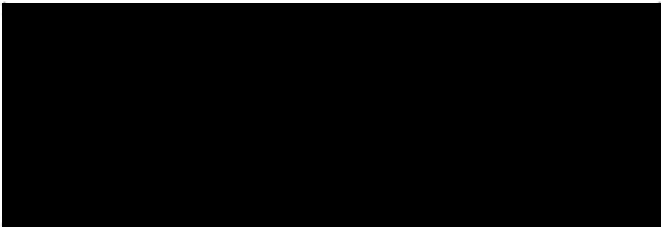

8. RECONCILIATION OF FUNDS DISBURSED BY IFAD AND FUNDS RECEIVED BY THE PROGRAMME

Artisanal Fisheries and Aquaculture Project

Developing Financing Agreement

IFAD Credit no. 2000000815

**Statement of Designated Account Reconciliation
for the Year ended 31 December 2021**

		(Amounts in USD)	
Notes	2021	2020	
1 - Initial Deposit (WA 001 and WA 002)	1,000.000	1,000.000	
2 - Less Amount(s) Recovered	0	0	
3 - Outstanding Amount advanced	<u>1,000.000</u>	<u>1,000.000</u>	
Represented by:			
4 - 	0	0	
	669.756	689.711	
	67.944	31.560	
	16.925	110.701	
	3.144	3.395	
	<u>27</u>	<u>433</u>	
5 - Plus amounts claimed but not yet credited at 31 Dec 2021 WA 039	757.797	835.799	
	a) 59.824	59.824	
6 - Plus expenses not claimed as of 31 Dec 2021 WA 49 - From Sep to Dec 2021 Expenses	<u>59.824</u>	<u>59.824</u>	
7 - Less Interest earned and/or not yet claimed	181.495	106.883	
8 - Total Designated Account Advanced at 31 Dec. (4+5+6) Difference between line 3 and line 7	<u>999.117</u>	<u>1,002.506</u>	
Represented by:	<u>883</u>	<u>-2,506</u>	
GoA expenses paid in 2018 by the DA to be reimbursed by GoA	1.203	1.203	
GoA expenses paid in 2017 by the DA to be reimbursed by GoA	958	958	
Funds received in 2016 from IPA/GoA in the DA	-965	-965	
Support for training to be held in 2018 received from GoA in the DA	-468	-468	
Difference between amounts submitted in Was and Accounting records	-2.840	-2.840	
Exchange Rate Difference	1.733	2.242	
Exchange rate differences in reimbursements by GoA to the IFAD accounts	-2.185	-2.521	
Exchange rate differences in reimbursements by IFAD to the GoA accounts - 2016	-467	-467	
IFAD reimbursements paid in 2019 by the DA	1.035	1.035	
 refund of the overpaid amount in 2019	-683	-683	
GoA expenses paid in 2021 by the DA to be reimbursed by GoA	3.578	0	
Advanced payments made in 2021 through the DA to be regularized in 2022	-15	0	
	<u>883</u>	<u>-2,506</u>	

a) Plus amounts claimed but not yet credited at 31 Dec 2021

On 3 November 2020 IFAD credited the project's DA in USD 506.241 for WA 39 covering project expenditure from 1 April 2020 to 31 July 2020. However, the total amount of WA submitted was USD

Andrés P. P. P.
Andrés P. P. P.

566.065, generating a difference of USD 59.824. This difference is reflected in the different categories as follows:

Category Description	Amount Requested USD	Amount paid USD	Difference USD
Works	72 377	64 728	7 649
Equipment and Materials	168 854	151 009	17 845
Training	686	613	72
Consultancies	176 314	157 681	18 633
Salaries and Allowances	135 952	121 585	14 368
Operating Costs	11 882	10 626	1 256
Total	566 065	506 241	59 824

9. Commitments financed by GoA

The commitments undertaken by the Government as of 31 December 2021 are disclosed in the following table:

	2016 - 2017	2018	2019	2020	2021	TOTAL GoA Commitments
Commitments financed by GOA	Amount (USD)	Amount (USD)	Amount (USD)	Amount (USD)	Amount (USD)	Amount (USD)
Social Security contributions (PCU Staff)	83.534	55.792	37.169	37.356	45.386	259.237
Social Security contributions (Extension Workers)	2.482	4.748	1.366	1.023	1.036	10.655
Withholding of Income Tax (PCU Staff)	163.987	80.683	85.724	86.162	85.977	502.533
Withholding of Income Tax (Extension Workers)	1.170	2.238	1.526	1.143	0	6.078
Withholding of Industrial Tax (National Entities)	56.173	31.293	11.149	37.024	13.906	149.544
Withholding of Industrial Tax (International Entities)	10.579	7.580	7.993	36.319	0	62.470
VAT (National Entities)	(a) 0	0	7.116	0	3.578	10.694
	(b) 317.925	182.334	152.043	199.027	149.882	1.001.211

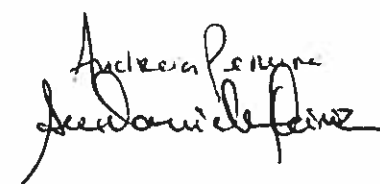
(a) [REDACTED] - Invoice FA 2019F/09 (18% Contract 007/C1/SC1.2/G/AFAP-R/18 - USD 7.116 (Year 2019)

(b) Are not being considered the effect of late payment penalties and interest.

10. SUBSEQUENT EVENTS

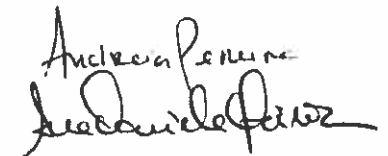
The ongoing military operation in Ukraine and the resulting sanctions imposed against the Russian Federation may have an impact on the European economies and globally. The project has no significant direct exposure to Ukraine, Russia or Belarus that would affect its implementation or the availability of funds until its completion. However, the impact on the general economic situation may require revisions of some assumptions and estimates although the Angolan economy may benefit directly through the increase in the price of a barrel of oil on the international markets. At the current stage, Management is not able to estimate with certainty the impact, as events are unfolding on a day-to-day basis.

The long-term impact may also affect trading volumes, cash flows, and profitability. However, as of the date of these financial statements, the Project continues to meet its obligations at maturity and therefore continues to apply the going concern basis in preparing the financial statements.



ANEXO

Conta	Descrição	Débito (Acum)	Crédito (Acum)	Saldo (Acum)
11		1.891.212.814,87	1.413.075.919,39	478.136.895,48
1101		6.994,75	338.539,11	331.544,36
110102		6.994,75	338.539,11	331.544,36
11010201		0,00	338.539,11	338.539,11
11010203		6.994,75	0,00	6.994,75
1102		1.891.205.822,12	1.412.737.380,28	478.468.441,84
110201		638.381.933,67	482.485.124,72	177.896.808,95
11020101		473.984.236,62	464.578.992,45	8.393.264,17
11020102		380.239.422,32	12.563.883,52	167.668.538,80
11020103		5.363.276,73	5.348.252,75	15.023,98
110202		1.211.643.884,45	930.252.251,56	301.391.632,89
11020201		778.135.484,85	154.297.300,00	318.838.184,85
11020202		434.297.300,00	475.946.493,11	21.649.193,11
11020203		7.191.082,30	8.458,45	7.182.623,85
	Sub Total	1.891.212.814,87	1.413.075.919,39	478.136.895,48
21		1.328.054,32	0,00	1.328.054,32
2101		1.328.054,32	0,00	1.328.054,32
210101		0,00	0,00	0,00
21010101		0,00	0,00	0,00
210104		0,00	0,00	0,00
21010402		638.221,32	0,00	638.221,32
210105		638.221,32	0,00	638.221,32
21010501		798,00	0,00	798,00
210106		798,00	0,00	798,00
21010603		421.357,82	0,00	421.357,82
21010604		428.000,00	0,00	428.000,00
210108		1.357,82	0,00	1.357,82
21010811		65.725,98	0,00	65.725,98
21010822		9.992,84	0,00	9.992,84
	Sub Total	1.328.054,32	0,00	1.328.054,32
31		24.829.257,06	3.336.767.766,17	3.311.947.509,11
3101		0,00	2.925.678.552,37	2.925.678.552,37
310111		0,00	2.696.737.439,12	2.696.737.439,12
310122		0,00	338.938.713,25	338.938.713,25
3102		24.773.798,22	398.128.380,85	373.902.182,63
310211		24.773.798,22	398.128.380,85	373.902.182,63
310222		0,00	2.470.000,00	2.470.000,00
3103		46.483,84	0,00	46.483,84
310344		46.483,84	0,00	46.483,84
310385		0,02	0,00	0,02
3104		0,00	2.362.032,95	2.362.032,95
310433		0,00	2.362.032,95	2.362.032,95
	Sub Total	24.829.257,06	3.336.767.766,17	3.311.947.509,11
41		225.508.798,03	10.898.372,79	214.610.425,24
4101		10.035.042,19	0,00	10.035.042,19
410111		8.985.042,19	0,00	8.985.042,19
410122		1.050.000,00	0,00	1.050.000,00
4102		160.000,00	0,00	160.000,00
410211		160.000,00	0,00	160.000,00
4103		320.000,00	0,00	320.000,00
410311		320.000,00	0,00	320.000,00
4104		320.000,02	0,00	320.000,02
410411		320.000,02	0,00	320.000,02
4105		360.000,00	0,00	360.000,00
410511		360.000,00	0,00	360.000,00
4106		320.000,02	0,00	320.000,02
410611		320.000,02	0,00	320.000,02
4108		40.000,00	0,00	40.000,00
410811		40.000,00	0,00	40.000,00
4109		480.000,00	0,00	480.000,00
410911		480.000,00	0,00	480.000,00
4110		213.674.753,80	10.898.372,79	202.776.381,01
411011		213.674.753,80	10.898.372,79	202.776.381,01
	Sub Total	225.508.798,03	10.898.372,79	214.610.425,24
42		408.218.513,08	24.773.798,22	432.992.311,30
4201		94.134.005,00	24.773.798,22	69.360.206,78
420111		92.594.846,11	24.773.798,22	67.818.047,89
420122		1.539.158,89	0,00	1.539.158,89
4202		67.434.223,45	0,00	67.434.223,45
420211		14.008.706,63	0,00	14.008.706,63
420222		52.515.516,82	0,00	52.515.516,82
4203		78.488.739,40	0,00	78.488.739,40
420311		78.488.739,40	0,00	78.488.739,40
4204		201.478.545,24	0,00	201.478.545,24
420411		201.478.545,24	0,00	201.478.545,24
4206		7.708.000,00	0,00	7.708.000,00
420611		7.708.000,00	0,00	7.708.000,00
	Sub Total	408.218.513,08	24.773.798,22	432.992.311,30
43		86.506.831,07	714.641,84	85.792.189,23
4301		3.467.785,42	497.065,84	2.970.719,58
430111		3.467.785,42	0,00	3.467.785,42
430122		0,00	497.065,84	497.065,84
4302		58.611.166,78	0,00	58.611.166,78
430211		57.066.376,53	0,00	57.066.376,53
430222		1.544.791,25	0,00	1.544.791,25
4303		8.536.625,00	0,00	8.536.625,00
430311		8.536.625,00	0,00	8.536.625,00
4304		15.891.255,87	217.576,00	15.673.679,87
430411		15.891.255,87	217.576,00	15.673.679,87
	Sub Total	86.506.831,07	714.641,84	85.792.189,23



Anderson Pereira de Almeida

Account	Description	Amount	Amount	Amount
64	CONSULTORIAS	1.678.766,462,53	0,00	1.678.766,462,53
6401		14.982.000,00	0,00	14.982.000,00
640111		14.982.000,00	0,00	14.982.000,00
6402		6.994.400,00	0,00	6.994.400,00
640211		6.994.400,00	0,00	6.994.400,00
6403		15.817.536,32	0,00	15.817.536,32
640311		15.817.536,32	0,00	15.817.536,32
6404		426.203,325,50	0,00	426.203,325,50
640411		426.203,325,50	0,00	426.203,325,50
6405		6.732.903,12	0,00	6.732.903,12
640511		6.732.903,12	0,00	6.732.903,12
6406		16.067.000,29	0,00	16.067.000,29
640611		16.067.000,29	0,00	16.067.000,29
6407		238.472.240,81	0,00	238.472.240,81
640711		238.472.240,81	0,00	238.472.240,81
6408		110.071.418,51	0,00	110.071.418,51
640811		110.071.418,51	0,00	110.071.418,51
6409		136.830.185,30	0,00	136.830.185,30
640911		136.830.185,30	0,00	136.830.185,30
6410		106.347.408,48	0,00	106.347.408,48
641011		106.347.408,48	0,00	106.347.408,48
	Sub Total	1.678.766,462,53	0,00	1.678.766,462,53
65		838.019,421,01	0,00	838.019,421,01
6501		838.918,573,43	0,00	838.918,573,43
650111		838.918,573,43	0,00	838.918,573,43
6502		17.588.000,00	0,00	17.588.000,00
650211		17.588.000,00	0,00	17.588.000,00
6503		13.548.047,38	0,00	13.548.047,38
650311		13.548.047,38	0,00	13.548.047,38
	Sub Total	838.019,421,01	0,00	838.019,421,01
66		170.830,346,33	0,00	170.830,346,33
6601		11.663.650,17	0,00	11.663.650,17
660111		11.663.650,17	0,00	11.663.650,17
6602		107.800,00	0,00	107.800,00
660211		107.800,00	0,00	107.800,00
66022		20.728.442,35	0,00	20.728.442,35
660221		20.728.442,35	0,00	20.728.442,35
6603		1.000.000,00	0,00	1.000.000,00
660311		1.000.000,00	0,00	1.000.000,00
66032		20.441.832,61	0,00	20.441.832,61
660321		20.441.832,61	0,00	20.441.832,61
6604		28.000,00	0,00	28.000,00
660411		28.000,00	0,00	28.000,00
6605		8.197.244,66	0,00	8.197.244,66
660511		8.197.244,66	0,00	8.197.244,66
66052		19.422.965,12	0,00	19.422.965,12
660521		19.422.965,12	0,00	19.422.965,12
6606		515.400,00	0,00	515.400,00
660611		515.400,00	0,00	515.400,00
6607		263.347,00	0,00	263.347,00
660711		263.347,00	0,00	263.347,00
6609		1.078.000,00	0,00	1.078.000,00
660911		1.078.000,00	0,00	1.078.000,00
66092		4.069.727,79	0,00	4.069.727,79
660921		4.069.727,79	0,00	4.069.727,79
6610		175.903,22	0,00	175.903,22
661011		175.903,22	0,00	175.903,22
6611		100,71	0,00	100,71
661111		100,71	0,00	100,71
6612		11.935.783,15	0,00	11.935.783,15
661211		11.935.783,15	0,00	11.935.783,15
6613		6.608.895,75	0,00	6.608.895,75
661311		6.608.895,75	0,00	6.608.895,75
6614		1.799.229,30	0,00	1.799.229,30
661411		1.799.229,30	0,00	1.799.229,30
66142		27.191.181,66	0,00	27.191.181,66
661421		27.191.181,66	0,00	27.191.181,66
6615		0,38	0,00	0,38
661511		0,38	0,00	0,38
6616		12.138.000,00	0,00	12.138.000,00
661611		12.138.000,00	0,00	12.138.000,00
6699		25.278.945,78	0,00	25.278.945,78
669911		25.278.945,78	0,00	25.278.945,78
66992		2.457.282,60	0,00	2.457.282,60
	Sub Total	170.830,346,33	0,00	170.830,346,33
82		2.071.753,50	2.071.754,50	1,00
821		2.071.753,50	2.071.754,50	1,00
82111		2.071.753,50	2.071.754,50	1,00
	Sub Total	2.071.753,50	2.071.754,50	1,00
91		2.071.754,50	24.773.790,22	22.702.043,72
9101		2.071.754,50	24.773.790,22	22.702.043,72
910111		2.071.754,50	24.773.790,22	22.702.043,72
	Sub Total	2.071.754,50	24.773.790,22	22.702.043,72
94		308.580,570,73	11.115.948,79	295.444.621,94
9401		70.134.734,58	217.576,00	69.917.158,58
940111		70.088.430,77	217.576,00	69.870.853,77
9402		9.360.042,61	0,00	9.360.042,61
9403		886.252,00	0,00	886.252,00
940311		886.252,00	0,00	886.252,00
94032		126.684.951,88	10.898.372,79	115.786.579,09
940321		126.684.951,88	10.898.372,79	115.786.579,09
9404		27.313.471,26	0,00	27.313.471,26
94041		23.456.345,26	0,00	23.456.345,26
940411		23.456.345,26	0,00	23.456.345,26
94042		3.857.126,00	0,00	3.857.126,00
940421		3.857.126,00	0,00	3.857.126,00
94043		82.427.413,28	0,00	82.427.413,28
940431		82.427.413,28	0,00	82.427.413,28
	Sub Total	308.580,570,73	11.115.948,79	295.444.621,94

Andressa Pereira
 Anderson Oliveira

95
 9901
 99011
 9902
 99021
 99022
 9903
 99031
 9904
 99041
 9907
 990722
 9999
 99991
 99992

		313.288.477,39	0,00	313.288.477,39
		246.648.676,39	0,00	246.648.676,39
		246.648.676,39	0,00	246.648.676,39
		6.484.565,66	0,00	6.484.565,66
		6.905.206,77	0,00	6.905.206,77
		1.579.358,89	0,00	1.579.358,89
		17.739.907,63	0,00	17.739.907,63
		17.739.907,63	0,00	17.739.907,63
		8.428,45	0,00	8.428,45
		8.428,45	0,00	8.428,45
		11.608.554,58	0,00	11.608.554,58
		11.608.554,58	0,00	11.608.554,58
		28.367.234,68	0,00	28.367.234,68
		28.772.101,30	0,00	28.772.101,30
		395.133,38	0,00	395.133,38
	Sub Total	313.288.477,39	0,00	313.288.477,39
	Total	5.418.304.664,61	4.824.192.000,82	608.012.598,11

Anabela Pereira
 Secretária de Finanças