

**COMMUNITY AGRICULTURAL RESOURCE MANAGEMENT
AND COMPETITIVENESS PROJECT**

IDA Credit No. 4891-AM

**IMPLEMENTED BY
“AGRICULTURAL PROJECTS IMPLEMENTATION UNIT”
STATE INSTITUTION
UNDER THE MINISTRY OF AGRICULTURE OF THE REPUBLIC OF ARMENIA**

SPECIAL PURPOSE FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITOR’S REPORT

For the year ended 31 December 2015

**YEREVAN
June 2016**

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"SOS-AUDIT" LTD

INDEPENDENT AUDITOR'S REPORT

*On the special purpose financial statements of
"Community Agricultural Resource Management and Competitiveness Project"
for the year ended 31 December 2015*

To the Management of the "Agricultural Projects Implementation Unit" State Institution

We have audited the accompanying special purpose financial statements of the "Community Agricultural Resource Management and Competitiveness Project" (the Project) financed by the IDA Credit No. 4891-AM, and implemented by the "Agricultural Projects Implementation Unit" State Agency (the APIU), which comprise the statement of cash receipts and payments, the statement of uses of funds by Project activity for the year ended 31 December 2015, and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Special Purpose Financial Statements

The management of APIU is responsible for the preparation and fair presentation of these special purpose financial statements in accordance with International Public Sector Accounting Standard: *Financial Reporting Under the Cash Basis of Accounting*, (IPSAS-Cash Basis) issued by the International Public Sector Accounting Standards Board (IPSASB) within the International Federation of Accountants (IFAC), and Financial Management Manual for World Bank Financed Investment Operations (WB Guidelines), and for such internal control as management determines is necessary to enable the preparation of special purpose financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these special purpose financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISAs) as issued by International Auditing and Assurance Standards Board (IAASB) within the IFAC. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the special purpose financial statements are free from material misstatement.

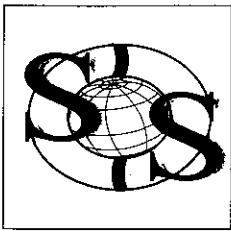
An audit involves performing procedures to obtain reasonable audit evidence about the amounts and disclosures in the special purpose financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risk of material misstatement of the special purpose financial statements, whether due to fraud or error. In making those assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the special purpose financial statement 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 entity's internal control.

Քրոու Հորվաթ Բիզնես Այլանսի Անցիադաված Անդամ

ՀՀ, ք. Երևան 0037, Ա.Տիգրանյան 38/55; Հեռ.՝ (+37410) 20 11 51; Ֆաքս՝ (+37410) 20 11 50; www.sosaudit.am; Էլ-փոստ՝ info@sosaudit.am

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An audit also includes the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the special purpose financial statements.

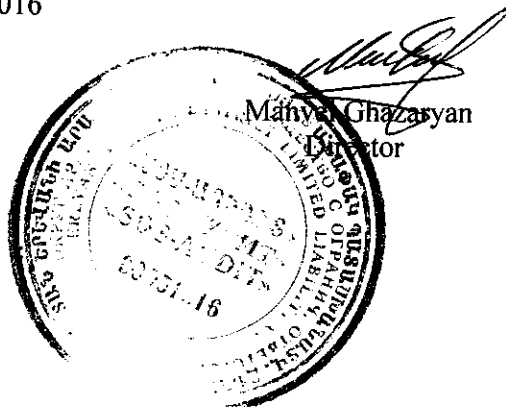
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion,

1. the special purpose financial statements present fairly in all material respects the cash receipts and payments of the Project for the year ended 31 December 2015 in accordance with IPSAS-Cash Basis and World Bank related guidelines;
2. funds have been used in accordance with the conditions of the Credit Agreement No. 4891-AM dated 1 April 2011 between the International Development Association (IDA) and the Republic of Armenia, and World Bank related guidelines, with due attention to economy and efficiency, and only for the purposes for which the financing was provided;
3. supporting documents, records and accounts have been maintained to support claims for reimbursement of expenditures incurred. Expenditures included in the withdrawal applications and reimbursed against are eligible for financing under the IDA Credit No. 4891-AM dated 1 April 2011;
4. The Designated account used has been maintained in accordance with the provision of the IDA Credit No. 4891-AM dated 1 April 2011, and World Bank related guidelines.

"SOS-Audit" LLC
16 June 2016



Mahya Ghazaryan
Director


Nazik Chitchyan
Auditor

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STATEMENT OF CASH RECEIPTS AND PAYMENTS

*Community Agricultural Resource Management and Competitiveness Project
IDA Credit No. 4891-AM
For the year ended 31 December 2015
In USD*

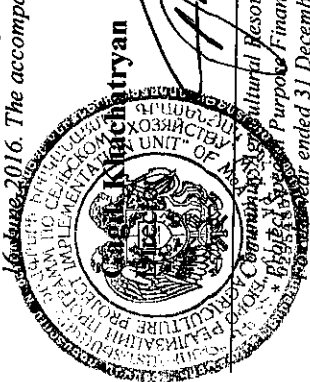
Items	Actual		Planned		Variance		PAD
	Year ended 31.12.2015	Cumulative as at 31.12.2015	Year ended 31.12.2015	Cumulative as at 31.12.2015	Year ended 31.12.2015	Cumulative as at 31.12.2015	
Opening Cash Balance							
Designated account (IDA Credit No.4891-AM)	783,477.77	-					
Current account (GoA)	58,869.82	-					
Current account (Community)	193,247.44	-					
Current account (Bidding)	4,919.14	-					
Total	1,040,514.17	-					
Sources of Funds							
IDA Credit No. 4891-AM							
GoA fund	2,434,528.20	14,894,235.10					16,000,000
Community fund	747,045.59	3,657,799.04					3,540,000
Other beneficiaries	476,843.55	3,678,850.03					1,310,000
Bidding fund	109,337.43	351,424.17					485,200
Other	5,329.79	16,937.89					-
Total	-	1,772.90					-
Exchange gain/(loss)	3,773,084.56	22,601,019.13					21,335,200.00
	5,337.99	(66,064.49)					

*Community Agricultural Resource Management And Competitiveness Project
Project Special Purpose Financial Statements
For the year ended 31 December 2015*

STATEMENT OF CASH RECEIPTS AND PAYMENTS (continuation)

Items	Actual		Planned		Variance		PAD
	Year ended 31.12.2015	Cumulative as at 31.12.2015	Year ended 31.12.2015	Cumulative as at 31.12.2015	Year ended 31.12.2015	Cumulative as at 31.12.2015	
Uses of Funds							
1. Works, goods, consultants' services, training and operating costs							
Works	820,374.33	4,757,159.91	885,648.00	4,822,433.58	(65,273.67)	(65,273.67)	6,311,890.00
Goods	70,934.77	301,769.39	173,856.00	404,690.62	(102,921.23)	(102,921.23)	316,000.00
Consultants' services	208,890.47	1,126,812.52	16,377.00	934,299.05	192,513.47	192,513.47	1,137,290.00
Consultancy	84,969.71	771,011.86	114,939.00	800,981.15	(29,969.29)	(29,969.29)	1,044,600.00
TAP	83,490.78	580,112.81	114,939.00	611,561.03	(31,448.22)	(31,448.22)	708,200.00
Training/Workshops	1,478.93	190,899.05	-	189,420.12	1,478.93	1,478.93	336,400.00
Operational Costs	11,379.04	99,593.51	29,972.00	118,186.47	(18,592.96)	(18,592.96)	360,000.00
Salary	131,814.84	768,094.97	174,026.00	810,306.13	(42,211.16)	(42,211.16)	1,099,500.00
Monitoring & Evaluation	286,140.78	1,524,177.95	335,916.00	1,573,953.17	(49,775.22)	(49,775.22)	1,996,600.00
Audit	16,088.29	124,193.67	30,362.00	138,467.38	(14,273.71)	(14,273.71)	249,700.00
	10,156.43	41,506.04	10,200.00	41,549.61	(43.57)	(43.57)	108,200.00
2. Community grants	2,423,475.99	15,105,981.08	1,263,823.00	13,946,328.09	1,159,652.99	1,159,652.99	13,059,000.00
3. Competitive grants	437,524.96	1,534,252.21	182,000.00	1,278,727.25	255,524.96	255,524.96	1,964,310.00
Total	3,681,375.28	21,397,393.20	2,331,471.00	20,047,488.92	1,349,904.28	1,349,904.28	21,335,200.00
Closing Cash Balance							
Designated account (IDA Credit No.4891-AM)	1,000,000.00	1,000,000.00					
Current account (GoA)	93,207.58	93,207.58					
Current account (Community)	41,102.02	41,102.02					
Current account (Bidding)	3,251.84	3,251.84					
Total	1,137,561.44	1,137,561.44					

The project special purpose financial statements were approved by the management of the Agricultural Projects Implementation Unit State Institution and signed on its behalf on November 2016. The accompanying notes form an integral part of these project special purpose financial statements.



Armine Hakobyan
Financial manager

[Signature]

Agricultural Projects Implementation Unit State Institution
Competitiveness Project
Purpose Financial Statements
Year ended 31 December 2015

STATEMENT OF USES OF FUNDS BY PROJECT ACTIVITY

*Community Agricultural Resource Management and Competitiveness Project
IDA Credit No. 4891-AM*

For the year ended 31 December 2015

In USD

Parts	Actual		Planned		Variance	
	Year ended 31.12.2015	Cumulative as at 31.12.2015	Year ended 31.12.2015	Cumulative as at 31.12.2015	Year ended 31.12.2015	Cumulative as at 31.12.2015
A. Community Pasture/Livestock Management System	2,676,717.87	16,604,053.87	1,579,748.00	15,507,084.00	1,096,969.87	1,096,969.87
A.1 Pasture/Livestock Management Planning & Support System	253,241.88	1,498,072.79	315,925.00	1,584,842.67	(62,683.12)	(86,769.88)
A.2 Community Grants	2,423,475.99	15,105,981.08	1,263,823.00	13,922,241.33	1,159,652.99	1,183,739.75
B. Strengthening Support Services	358,191.19	1,943,418.75	290,329.00	1,875,556.56	67,862.19	67,862.19
B.1 Agricultural Advisory Services	226,132.74	1,196,001.79	37,922.00	1,007,791.05	188,210.74	188,210.74
B.2 Community Animal Health Services	132,058.45	747,416.96	252,407.00	867,765.51	(120,348.55)	(120,348.55)
C. Competitive Grant Program	476,458.57	1,771,899.59	262,005.00	1,557,446.02	214,453.57	214,453.57
D. Project Management and Monitoring and Evaluation	170,007.65	1,078,020.99	199,389.00	1,107,402.34	(29,381.35)	(29,381.35)
D.1 Project Management	143,762.93	912,321.28	169,027.00	937,585.35	(25,264.07)	(25,264.07)
D.2 Monitoring and Evaluation, including Audit	26,244.72	165,699.71	30,362.00	169,816.99	(4,117.28)	(4,117.28)
Total Expenditure	3,681,375.28	21,397,393.20	2,331,471.00	20,047,488.92	1,349,904.28	1,349,904.28
PAD						
						15,359,500.00
						2,300,500.00
						13,059,000.00
						2,475,490.00
						1,489,000.00
						986,490.00
						2,050,110.00
						1,450,100.00
						1,092,200.00
						357,900.00
						21,335,200.00

*Community Agricultural Resource Management And Competitiveness Project
Project Special Purpose Financial Statements
For the year ended 31 December 2015*

NOTES TO THE PROJECT SPECIAL PURPOSE FINANCIAL STATEMENTS

*Community Agricultural Resource Management and Competitiveness Project
IDA Credit 4891-AM
For the year ended 31 December 2015*

1. General Information

1.1. The Project

On 1 April 2011 credit agreement IDA Credit No. 4891-AM was signed between the Republic of Armenia and International Development Association (IDA), according to which IDA provided to the Republic of Armenia credit in the total amount of 10,300,000 Special Drawing Rights (SDR).

The credit was provided for implementation of Community Agricultural Resource Management and Competitiveness Project (the Project).

The closing date of the Project is 30 September 2016. The Grace Period for submitting withdrawal applications for the expenditures incurred before the Closing date is four months following the Closing date.

1.2. The Project's objective

The objective of the Project is to improve productivity and sustainability of pasture/livestock livelihood systems in selected communities of the Republic of Armenia.

The Project consists of the following components.

- Community Pasture/Livestock Management System,
- Strengthening Support Services,
- Competitive Grants Program,
- Project Management and Monitoring and Evaluation.

1.3. Project Budget

The Project is financed from the following sources:

- International Development Association (IDA),
- The Government of the Republic of Armenia (GoA),
- Beneficiaries.

Category	IDA Credit 4891-AM			Government of the RA	Beneficiaries updated	Total
	SDR	USD Original	USD updated*	USD	USD	USD
Works, goods, consultants' services, training, operating costs	3,000,000	4,660,000	4,441,928	1,580,000	80,000	6,101,928
Community grants	6,300,000	9,786,000	9,426,472	1,960,000	3,700,000	15,086,472
Competitive grants	1,000,000	1,554,000	1,462,430	-	410,000	1,872,430
Total	10,300,000	16,000,000	15,330,830	3,540,000	4,190,000	23,060,830

*Community Agricultural Resource Management And Competitiveness Project
Project Special Purpose Financial Statements
For the year ended 31 December 2015*

* Budget USD equivalent of SDR underlined loan is calculated based on cumulative funds received in USD plus USD equivalent of undisbursed funds (if any) in SDR as at reporting date. SDR/USD rate at 31.12.2015 is set 1 SDR=1.3857 USD (in 31.12.2014 1.4488).

1.4. Project implementation

The Project is implemented by “Agricultural Projects Implementation Unit” State Institution under the Ministry of Agriculture of the Republic of Armenia (the APIU) that was established in accordance with the Republic of Armenia Government decree #765 dated 22 December 1999.

The APIU’s legal address is: 54B/15 Komitas Avenue, Yerevan, Republic of Armenia.

2. Summary of significant accounting policies

2.1. Preparation and presentation of financial statements

The special purpose financial statements are prepared in accordance with the International Public Sector Accounting Standard (IPSAS): *Financial Reporting Under the Cash Basis of Accounting*, (IPSAS-Cash Basis) issued by the International Public Sector Accounting Standards Board (IPSASB) within the International Federation of Accountants (IFAC), and presented in accordance with Financial Management Manual for World Bank Financed Investment Operations: RM 3 – Financial Reporting and Auditing (March 2010).

The special purpose project financial statements consist of:

- Statement of cash receipts and payments,
- Statement of uses of funds by project activity,
- Summary of significant accounting policies and other explanatory notes.

The principal accounting policies applied in the preparation of these special purpose financial statements are set out below. These policies have been consistently applied to all the periods presented.

2.2 Cash basis of accounting

The special purpose financial statements are prepared and presented using the cash basis of accounting.

Cash basis means a basis of accounting under which transactions and other events are recognized only when cash or its equivalent is received or paid.

Financial statements prepared under the cash basis provide information about the sources of cash raised during the period, the purpose for which cash was used and the cash balances at the reporting date.

2.3. Presentation currency

The presentation currency of these special purpose financial statements is United States Dollar (USD).

2.4. Foreign currency transactions

Foreign currency is a currency other than the presentation currency of the Project.

Transactions in foreign currencies are translated to functional currency at exchange rates at the dates of the transactions. Settlement rate of foreign currency over presentation currency established by the Central Bank of the Republic of Armenia is taken as the exchange rate.

Project accounts are maintained and transactions are made in USD and Armenian Dram (AMD). Transactions denominated in local currency are translated into USD as follows:

- Contributions of the Republic of Armenia expressed in AMD are presented in USD at the official exchange rate defined by the Central Bank of Armenia at the date of transfer.
- Payments to contractors and suppliers expressed in AMD are presented in USD at the exchange rates defined by the CBA at the date of payment.

The currency exchange rate defined by the CBA as at 31.12.2014 is: USD 1 = 474.97 AMD.

The currency exchange rate defined by the CBA as at 31.12.2015 is: USD 1 = 483.75 AMD.

2.5. Taxes

All applicable taxes are paid in accordance to common tax regulations of the Republic of Armenia.

3. Summary of summary reports and SOEs

For the year ended 31 December 2015

IDA Credit No. 4891- AM					
Application number	Value date	1. Works, goods, consultants' services, training and operating costs, including audit	2. Community Grants under part A.2	3. Competitive Grants under part C	Total
		USD	USD	USD	USD
41	24-Feb-2015	68,796.82	180,164.23	76,389.36	325,350.41
42	05-Mar-2015	77,100.27	17,585.14	3,900.84	98,586.25
43	16-Apr-2015	52,077.57	45,499.87	7,493.83	105,071.27
44	13-May-2015	30,831.80	52,889.09	8,468.92	92,189.81
45	26-Jun-2015	23,313.91	103,915.90	146,721.70	273,951.51
46	10-Jul-2015	50,198.14	132,532.69	61,642.93	244,373.76
47	11-Sep-2015	71,281.68	372,685.85	29,278.77	473,246.30
48	16-Oct-2015	81,457.77	118,418.89	13,216.75	213,093.41
49	18-Nov-2015	39,499.61	135,127.97	14,139.58	188,767.16
50	02-Dec-2015	70,811.55	117,331.34	-	188,142.89
51	29-Dec-2015	110,106.72	113,281.12	8,367.59	231,755.43
Total		675,475.84	1,389,432.09	369,620.27	2,434,528.20

4. Statement of designated account

<u>Designated Account</u>	<u>IDA Credit No.4891-AM</u>
Currency	USD
Account number	900000915018
Bank	Central Treasury
Location	4 Tigran Mets str., 1-st floor, Yerevan, 0010 Republic of Armenia
	For the year ended
	31.12.2015
	USD
1. Opening balance as at 01.01.2015	<u>783,477.77</u>
Add:	
2. Cumulated opening discrepancy*	145,205.04
3. IDA Fund advance/replenishment	2,434,528.20
Less:	
4. Refund to IDA from DA	-
5. Present outstanding amount advanced to DA	<u>3,363,211.01</u>
6. SA closing balance as at 31.12.2015	1,000,000.00
Add:	
7. Amount of eligible expenditures paid	2,363,211.01
Less:	
8. Interest earned (if credited into DA)	-
9. Total advance accounted for	<u>3,363,211.01</u>
10. Discrepancy (5)-(9)	-

(*) Amount paid from IDA funds on behalf of other funds that to be refunded in year 2015.

5. Statement of financial position

The Statements of Financial Position discloses assets, liabilities and net assets of the Project as at reporting date. It is prepared in accrual basis that is transactions are recognized when they occur (and not only when cash is received or paid).

	31.12.2015	31.12.2014
	USD	USD
ASSETS		
Cash	8 1,137,561.44	1,040,514.17
Prepayments	176,334.00	193,585.11
Total assets	1,313,895.44	1,234,099.28
LIABILITIES		
Payables	85,369.00	87,514.14
Total liabilities	85,369.00	87,514.14
NET ASSETS		
Cumulative income		
IDA credit No. 4891-AM	14,894,235.10	12,459,706.90
GoA fund	3,657,799.04	2,910,753.45
Community fund	3,678,850.03	3,202,006.48
Other beneficiaries	351,424.17	242,086.74
Bidding fund	16,937.89	11,608.10
Other	1,772.90	1,772.90
	22,601,019.13	18,827,934.57
Cumulative expenses		
Project expenses	(21,268,880.17)	(17,582,374.16)
	1,332,138.96	1,245,560.41
Foreign exchange gain/(loss)	(103,612.52)	(98,975.27)
Total net assets	1,228,526.44	1,146,585.14

6. Cash

	Account held at	Underlying Currency	31.12.2015 USD	31.12.2014 USD
Designated Account	Treasury	USD	1,000,000.00	783,477.77
Government Co-financing Account	Treasury	AMD	93,207.58	58,869.82
Community Co-financing Account	Treasury	AMD	41,102.02	193,247.44
Bid	Treasury	AMD	3,251.84	4,919.14
Total			1,137,561.44	1,040,514.17

7. Project expenditures

7.1. Project expenditures per funds

Expenditure category	Year ended 31.12.2015					Cumulative as at 31.12.2015				
	IDA Credit 4891-AM	GoA Fund	Community	Other	Total	IDA Credit 4891-AM	GoA Fund	Community	Other	Total
	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
1. Works, goods, consultants' services, training, operating costs	610,338.96	203,096.77	-	6,938.60	820,374.33	3,605,103.55	1,137,831.39	-	14,224.97	4,757,159.91
2. Community grants	1,424,684.52	367,245.82	631,545.65	-	2,423,475.99	9,106,300.80	2,407,266.23	3,591,961.00	453.05	15,105,981.08
3. Competitive grants	328,187.53	-	-	109,337.43	437,524.96	1,182,830.75	-	-	351,421.46	1,534,252.21
Total	2,363,211.01	570,342.59	631,545.65	116,276.03	3,681,375.28	13,894,235.10	3,545,097.62	3,591,961.00	366,099.48	21,397,393.20

7.2. Expenditure budget execution

Category	Cumulative Expenditures as at 31 Dec 2015	Total budget	Execution %
	USD	USD	%
Works, goods, consultants' services, training, operating costs	4,757,159.91	6,101,928	78%
Community grants	15,105,981.08	15,086,472	100%
Competitive grants	1,534,252.21	1,872,430	82%
Total	21,397,393.20	23,060,830	93%

8. Financing

8.1. IDA Credit 4891-AM

	Year ended 31 Dec 2015 USD	Cumulative as at 31 Dec 2015 USD
Advances/ (advance recovery)	-	1,000,000.00
SOE and Summary Report	2,434,528.20	13,894,235.10
Total	2,434,528.20	14,894,235.10
Total financing budget		15,330,830.00
Percentage of finance provided as at 31 Dec 2015		97%

8.2. Government of RoA

	Year ended 31 Dec 2015 USD	Cumulative as at 31 Dec 2015 USD
Financed	747,045.59	3,657,799.04
Total financing budget		3,540,000.00
Percentage of finance provided as at 31 Dec 2015		103%

8.3. Beneficiary funds

	Year ended 31 Dec 2015 USD	Cumulative as at 31 Dec 2015 USD
Community grants	476,843.55	3,678,850.03
Other	109,337.43	351,424.17
	586,180.98	4,030,274.20
Total financing budget		4,190,000.00
Percentage of finance provided as at 31 Dec 2015		96%

ANNEX 1. RECONCILIATION BETWEEN THE AMOUNTS SUBMITTED BY THE PROJECT AND DISBURSED BY THE WORLD BANK

*Community Agricultural Resource Management and Competitiveness Project
IDA Credit No. 4891- AM*

For the year ended 31 December 2015

In USD

Category	Appl. N	PIU	WB	Difference
1. Works, goods, consultants' services, training and operating costs, including audit	41	68,796.82	68,796.82	-
	42	77,100.27	77,100.27	-
	43	52,077.57	52,077.57	-
	44	30,831.80	30,831.80	-
	45	23,313.91	23,313.91	-
	46	50,198.14	50,198.14	-
	47	71,281.68	71,281.68	-
	48	81,457.77	81,457.77	-
	49	39,499.61	39,499.61	-
	50	70,811.55	70,811.55	-
	51	110,106.72	110,106.72	-
		675,475.84	675,475.84	
2. Community Grants under part A.2	41	180,164.23	180,164.23	-
	42	17,585.14	17,585.14	-
	43	45,499.87	45,499.87	-
	44	52,889.09	52,889.09	-
	45	103,915.90	103,915.90	-
	46	132,532.69	132,532.69	-
	47	372,685.85	372,685.85	-
	48	118,418.89	118,418.89	-
	49	135,127.97	135,127.97	-
	50	117,331.34	117,331.34	-
	51	113,281.12	113,281.12	-
		1,389,432.09	1,389,432.09	
3. Competitive Grants under part C	41	76,389.36	76,389.36	-
	42	3,900.84	3,900.84	-
	43	7,493.83	7,493.83	-
	44	8,468.92	8,468.92	-
	45	146,721.70	146,721.70	-
	46	61,642.93	61,642.93	-
	47	29,278.77	29,278.77	-
	48	13,216.75	13,216.75	-
	49	14,139.58	14,139.58	-
	51	8,367.59	8,367.59	-
			369,620.27	369,620.27
TOTAL		2,434,528.20	2,434,528.20	