

IRRIGATION AND LAND MARKET DEVELOPMENT PROJECT (“ILMDP”)

IDA CREDIT NUMBER 5456-GE

**IMPLEMENTED BY
INTERNATIONAL RELATIONS DEPARTMENT (“IRD”)
OF THE MINISTRY OF ENVIRONMENTAL PROTECTION AND AGRICULTURE OF GEORGIA
AND
NATIONAL AGENCY OF PUBLIC REGISTRY (“NAPR”)
OF THE MINISTRY OF JUSTICE OF GEORGIA**

SPECIAL PURPOSE FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITOR’S REPORT

For the year ended 31 December 2017

**TBILISI
April 2018**

IRRIGATION AND LAND MARKET DEVELOPMENT PROJECT

IDA CREDIT NUMBER 5456-GE

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STATEMENT OF MANAGEMENT’S RESPONSIBILITIES FOR THE PREPARATION AND PRESENTATION OF THE SPECIAL PURPOSE FINANCIAL STATEMENTS

The management of the International Relations Department (“IRD”) of the Ministry of Environmental Protection and Agriculture of Georgia (“MEPA”) and National Agency of Public Registry (“NAPR”) of the Ministry of Justice of Georgia are responsible for the preparation of the special purpose financial statements of “Irrigation and Land Market Development Project” (“Project”) financed by Financing Agreement IDA Credit Number 5456-GE dated 21 November 2014, that present fairly the Project’s cash receipts and payments, and expenditures per components for the year ended 31 December 2017, in accordance with the 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 the Financial Management Manual for World Bank Financed Investment Operations (WB Guidelines).

In preparing the special purpose financial statements, IRD’s and NAPR’s management is responsible for:

- Properly selecting and applying accounting policies;
- Presenting information, including accounting policies, in a manner that provides relevant, reliable, comparable and understandable information;
- Providing additional required disclosures for the year ended 31 December 2017.


IRD’s and NAPR’s Management is also responsible for:

- Designing, implementing and maintaining an effective and sound system of internal controls, throughout the Project;
- Maintaining adequate accounting records that are sufficient to show and explain the Project’s transactions, and which enable them to ensure that the special purpose financial statements of the Project comply with *IPSAS - Cash Basis* and the *WB Guidelines*;
- Taking such steps that are reasonably available to them to safeguard the assets of the Project and to affirm that funds received have been used in accordance with the Financing Agreement IDA Credit Number 5456-GE dated 21 November 2014, and World Bank related guidelines, with due attention to economy and efficiency, and only for the purposes for which the financing was provided; and
- Preventing and detecting fraud and other errors.

The special purpose financial statements for the year ended 31 December 2017 were authorized for issue on 27 April 2018 by the IRD’s and NAPR’s management.



Nodar Kereselidze
First Deputy Minister of MEPA



Nino Tatishvili
Consultant in Financial Management of IRD



Ivane Tsartsidze
Acting Chairman of NAPR



Tamar Avakimova
Consultant in Financial Management of NAPR

INDEPENDENT AUDITOR'S REPORT

To the Ministry of Environmental Protection and Agriculture of Georgia

Opinion

We have audited the special purpose financial statements of "Irrigation and Land Market Development Project" ("Project") financed by Financing Agreement IDA Credit Number 5456-GE dated 21 November 2014 ("Financing Agreement"), and implemented jointly by International Relations Department ("IRD") of the Ministry of Environmental Protection and Agriculture of Georgia and National Agency of Public Registry ("NAPR") of the Ministry of Justice of Georgia, which comprise the statement of cash receipts and payments and the statement of expenditures per components for the year ended 31 December 2017, and notes to the special purpose financial statements, including a summary of significant accounting policies.

In our opinion,

1. the accompanying financial statements present fairly, in all material respects, the cash flows for the year ended 31 December 2017 in accordance with International Public Sector Accounting Standard: *Financial Reporting Under the Cash Basis of Accounting*, ("*IPSAS-Cash Basis*");
2. funds have been used in accordance with the conditions of the Financing Agreement concluded between the International Development Association ("IDA") and the Georgia, and WB 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 Financing Agreement; Interim Unaudited Financial Statements (IFs) issued by IRD during the Reporting year are in agreement with the underlying books of account;
4. The Designated Accounts used has been maintained in accordance with the provision of the Financing Agreement, and World Bank related guidelines;
5. Works, Goods and Services financed have been procured in accordance with the Financing Agreement and World Bank related guidelines.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing ("ISAs") as issued by International Auditing and Assurance Standards Board ("IAASB") of the International Federation of Accountants ("IFAC"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

We are independent of the Project, of the IRD and of the NAPR in accordance with the *International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants* ("*IESBA Code*"), and we have fulfilled out other ethical requirements in accordance with 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-Delays in the Project implementation

Without qualifying our opinion, we draw your attention to Note 7 of these special purpose financial statements disclosing delays of the Project implementation and the measures taken by the management of the IRD and the NAPR.

Emphasis of Matter- Cash Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes that financial statements are prepared in accordance with cash basis framework, as a result, they may not be suitable for another purposes. Our opinion is not modified in respect of this matter.

Irrigation and Land Market Development Project
IDA Credit Number 5456-GE

Statement of cash receipts and payments
For the year ended 31 December 2017
(Amounts are shown in US dollars)

	Note	Actual		Budget		Variance	
		Reporting year	Cumulative as at 31.Dec.2017	Reporting year	Cumulative as at 31.Dec.2017	Reporting year	Cumulative as at 31.Dec.2017
TOTAL OPENING CASH		1,179,330	-				
Sources of Funds	8						
IDA Credit Number 5456-GE		6,631,815	13,605,022				
TOTAL FUNDS		6,631,815	13,605,022				
Other income (sale of bidding documents)		-	8,154				
Project Expenditures	7						
(1) Goods, works, non-consulting services, consultants' services, Training and Incremental Operating Costs for:							
(a) Part A.1 of the Project		6,982,696	12,767,088	9,625,868	15,410,260	(2,643,172)	(2,643,172)
(b) Part A.2 of the Project		6,376,756	10,877,291	8,521,221	13,021,756	(2,144,465)	(2,144,465)
(c) Part C.1 of the Project		253,131	1,132,904	693,122	1,572,895	(439,991)	(439,991)
(1) Goods, works, non-consulting services, consultants' services, Training and Incremental Operating Costs for:							
(a) Part B.1, B.3 and C.2 of the Project		352,809	756,893	411,525	815,609	(58,716)	(58,716)
(b) Part B.2 of the Project		688,998	705,658	1,596,524	1,613,184	(907,526)	(907,526)
		229,386	246,046	585,775	602,435	(356,389)	(356,389)
		459,612	459,612	1,010,749	1,010,749	(551,137)	(551,137)
TOTAL PROJECT EXPENDITURES		7,671,694	13,472,746	11,222,392	17,023,444	(3,550,698)	(3,550,698)
Foreign exchange gain/(loss)		621	(358)				
TOTAL CLOSING CASH	6	140,072	140,072				

Nodar Kereselidze
 First Deputy Minister of MEPA

Nino Tatiashvili
 Consultant in Financial Management of IRD

Ivane Tsartsidze
 Acting Chairman of NAPR

Tamar Avakimova
 Consultant in Financial Management of NAPR



27 April 2018

The notes on pages 8-16 form an integral part of these special purpose financial statements.

Irrigation and Land Market Development Project
IDA Credit Number 5456-GE

Statement of expenditures per components

For the year ended 31 December 2017

(Amounts are shown in US dollars)

Components	Actual		Planned		Variance	
	Reporting year	Cumulative as at 31.Dec.2017	Reporting year	Cumulative as at 31.Dec.2017	Reporting year	Cumulative as at 31.Dec.2017
Part A. Irrigation and Drainage Improvement	6,629,887	12,010,195	9,214,343	14,594,651	(2,584,456)	(2,584,456)
A.1. Rehabilitation and modernization of existing irrigation and drainage schemes selected under the Project	6,376,756	10,877,291	8,521,221	13,021,756	(2,144,465)	(2,144,465)
A.2. Provision of goods and consultants' services for strengthening of irrigation and drainage institutions	253,131	1,132,904	693,122	1,572,895	(439,991)	(439,991)
Part B. Land Market Development	630,761	632,599	1,532,786	1,534,624	(902,025)	(902,025)
B.1. Development of policies and procedures for land registration	167,547	169,385	328,516	330,354	(160,969)	(160,969)
B.2. Carrying out a pilot for land registration in selected areas	459,612	459,612	1,010,749	1,010,749	(551,137)	(551,137)
B.3. Development and implementation of system for monitoring and registration, and evaluating its economic impact	3,602	3,602	193,521	193,521	(189,919)	(189,919)
Part C. Project management	411,046	829,952	475,263	894,169	(64,217)	(64,217)
C.1. Supporting project management for Part A of the Project	352,809	756,893	411,525	815,609	(58,716)	(58,716)
C.2. Supporting project management for Part B of the Project	58,237	73,059	63,738	78,560	(5,501)	(5,501)
TOTAL	7,671,694	13,472,746	11,222,392	17,023,444	(3,550,699)	(3,550,699)

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27 April 2018

The notes on pages 8-16 form an integral part of these special purpose financial statements.

Irrigation and Land Market Development Project
IDA Credit Number 5456-GE

Notes to the special purpose financial statements

For the year ended 31 December 2017

(Amounts are shown in US dollars)

1. General information

1.1. The Project

The Financing Agreement IDA Credit Number 5456-GE was signed on 21 November 2014 between the Georgia and the International Development Association (“IDA”), according to which IDA provided financing to the Georgia in the amount of 32,400,000 Special Drawing Rights (SDR). The Financing Agreement became effective on 13 March 2015.

The financing was provided for the implementation of “Irrigation and Land Market Development Project” (the Project).

The payment currency of IDA Credit Number 5456-GE is United States dollars (USD).

The Closing date of IDA Credit Number 5456-GE is set 31 July 2019.

The Grace Period for submitting withdrawal application for expenditures incurred before the Closing date is four months following the Closing date: 30 November 2019.

1.2. The Project objectives

The objective of this project is to: (i) improve the delivery of irrigation and drainage services in selected areas; and (ii) develop improved policies and procedures as a basis for a national program of land registration.

The Project consists of the following parts:

Part A: Irrigation and Drainage Improvement

1. Rehabilitation and modernization of existing irrigation and drainage schemes selected under the Project;
2. Provision of goods and consultants’ services for strengthening of irrigation and drainage institutions.

Part B: Land Market Development

1. Development of policies and procedures for land registration;
2. Carrying out a pilot for land registration in selected areas;
3. Development and implementation of system for monitoring and registration, and evaluating its economic impact.

Part C: Project Management

1. Supporting project management for Part A of the Project;
2. Supporting project management for Part B of the Project.

Irrigation and Land Market Development Project
IDA Credit Number 5456-GE

Notes to the special purpose financial statements

For the year ended 31 December 2017

(Amounts are shown in US dollars)

1.3. The Project Budget

The Project is wholly financed by IDA Credit Number 5456-GE, inclusive of all taxes.

Category	IDA Credit Number 5456-GE		Total	IDA Credit Expenditure Financing (inclusive of taxes)
	SDR	USD equivalent (a)	USD equivalent	
(1) Goods, works, non-consulting services, consultants' services, Training and Incremental Operating Costs for:				
	30,830,000	43,503,006	43,503,006	
(a) Part A.1 of the Project	27,310,000	38,536,072	38,536,072	100%
(b) Part A.2 of the Project	2,270,000	3,203,108	3,203,108	100%
(c) Part C.1 of the Project	1,250,000	1,763,826	1,763,826	100%
(2) Goods, works, non-consulting services, consultants' services, Training and Incremental Operating Costs for:				
	1,570,000	2,215,366	2,215,366	
(a) Part B.1, B.3 and C.2 of the Project	590,000	832,526	832,526	100%
(b) Part B.2 of the Project	980,000	1,382,840	1,382,840	100%
Total	32,400,000	45,718,372	45,718,372	

(a) The budget USD equivalents for IDA Credit Number 5456-GE with underlying currency of SDR, is calculated based on cumulative funds received in USD plus, if any, USD equivalent of undisbursed funds in SDR as at reporting date. SDR/USD rate as at 31.12.2017 is set at 1.42413 (31.12.2016 is set at 1.34433).

1.4. Project Implementation

The Project is jointly implemented by International Relations Department ("IRD") of the Ministry of Environmental Protection and Agriculture of the Georgia and National Agency of Public Registry ("NAPR") of the Ministry of Justice of the Georgia.

The Components A and C.1 are implemented by the IRD and the Component B and C.2 by the NAPR (Note 1.2.).

The IRD is responsible for combining financial reporting of the Project.

The IRD address is: 6 Marshal Gelovani Avenue, Tbilisi, Georgia, 0159.

The NAPR address is: 2, Sanapiro street, Tbilisi, Georgia, 0114

Notes to the special purpose financial statements

For the year ended 31 December 2017

(Amounts are shown in US dollars)

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: *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.

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

Project financing is recognised as a source of project funds when the cash is received. Project expenditures are recognised as a use of project funds when the payments are made.

2.3 Reporting currency

The reporting currency of these special purpose financial statements is United States dollars (USD). The expenditures made in local currency, Georgian Lari (GEL), are translated into USD based at the exchange rate prevailing at the date of the transaction as issued by the National Bank of Georgia (NBG).

The exchange rate defined by the NBG is as follows:

31 December 2016:	USD 1 = 2.6468 GEL.
31 December 2017:	USD 1 = 2.5922 GEL.

2.4. Taxes

The taxes are paid in accordance with the tax regulation of the Georgia.

2.5. Budget

Expenditure budget is created based on actual accumulated expenditures for the last period plus the updated procurement plans for the Reporting year.

Irrigation and Land Market Development Project
IDA Credit Number 5456-GE

Notes to the special purpose financial statements

For the year ended 31 December 2017

(Amounts are shown in US dollars)

3. Summary of Summary Reports and SOEs

IDA Credit Number 5456-GE

Withdrawal application No	Withdrawal application value date	Disbursement category			Total
		(1) Goods, works, non-consulting services, consultants' services, Training and Incremental Operating Costs for:			
		(a) Part A.1 of the Project	(b) Part A.2 of the Project	(c) Part C.1 of the Project	
8	24-Jan-2017	1,663,323.16	207,979.96	61,072.40	1,932,375.52
9	27-Mar-2017	872,367.71	79,130.96	54,759.92	1,006,258.59
10	12-May-2017	1,555,582.54	-	64,814.02	1,620,396.56
11	06-Jun-2017	784,118.66	-	29,579.81	813,698.47
13	09-Aug-2017	553,332.09	75,091.27	58,800.29	687,223.65
Subtotal		5,428,724.16	362,202.19	269,026.44	6,059,952.79

Withdrawal application No	Withdrawal application value date	Disbursement category		Total
		(2) Goods, works, non-consulting services, consultants' services, Training and Incremental Operating Costs for:		
		(a) Part B.1, B.3 and C.2 of the Project	(b) Part B.2 of the Project	
3B	01-Feb-2017	16,659.54	-	16,659.54
4B	15-May-2017	19,002.33	-	19,002.33
5B	09-Jun-2017	4,565.51	74,317.03	78,882.54
6B	11-Jul-2017	78,135.14	118,994.83	197,129.97
7B	30-Oct-2017	69,833.93	41,730.39	111,564.32
8B	20-Dec-2017	23,380.85	125,242.50	148,623.35
Subtotal		211,577.30	360,284.75	571,862.05

Total for the year ended 31 Dec 2017

Category	Amount
(1) Goods, works, non-consulting services, consultants' services, Training and Incremental Operating Costs	6,059,952.79
(2) Goods, works, non-consulting services, consultants' services, Training and Incremental Operating Costs	571,862.05
Total	6,631,814.84

Irrigation and Land Market Development Project
IDA Credit Number 5456-GE

Notes to the special purpose financial statements

For the year ended 31 December 2017

(Amounts are shown in US dollars)

4. Statement of Designated Accounts

Financing Agreement	IDA Credit Number 5456-GE	
Implementing Agency	IRD	NAPR
Bank account number	202250239	202255407
Bank	National Bank of Georgia	
Bank location	2 Sanapiro street, Tbilisi, Georgia, 0114	
Account currency	USD	USD

	IRD	NAPR	<i>Total</i>
	USD	USD	USD
1. Opening balance as at			
1. Jan. 2017	938,677	233,340	1,172,017
2. Add: opening discrepancy	-	-	-
3. IDA advance/replenishment	6,059,953	571,862	6,631,815
4. Less: Refund to IDA from DA	-	-	-
5. Present outstanding amount advanced to DA	6,998,630	805,202	7,803,832
6. DA closing balance as at 31. Dec. 2017	15,934	116,204	132,138
7. Add: Amount of eligible expenditures paid	6,982,696	688,998	7,671,694
8. Less: interest earned (if credited to DA)	-	-	-
9. Total advance accounted for	6,998,630	805,202	7,803,832
10. Closing discrepancy (5)-(9)	-	-	-

Notes to the special purpose financial statements

For the year ended 31 December 2017

(Amounts are shown in US dollars)

5. Statement of Financial Position (Statement of Fund balances)

The Statement 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).

	Note	31 Dec 2017 USD	31 Dec 2016 USD
ASSETS			
Cash	6	140,072	1,179,330
Prepayments (a)		916,178	2,361,969
Total assets		1,056,250	3,541,299
LIABILITIES			
Payables (b)		430,240	79,373
Total liabilities		430,240	79,373
NET ASSETS			
Cumulative income			
IDA Credit Number 5456-GE	8	13,605,022	6,973,207
Other income		8,154	8,154
		13,613,176	6,981,361
Cumulative expenses			
Project expenses		12,986,808	3,518,456
		12,986,808	3,518,456
Foreign exchange gain/(loss)		(358)	(979)
Total net assets		626,010	3,461,926

(a) Prepayments consist of advances for construction works up to 20% of the contract amount. As at signing these financial statements, USD 448,000 was covered from those advances.

(b) Payable consists of warranty amounts of 5% withhold from contractors' invoices for construction works.

6. Cash

	Implementing Agency	Underlying Currency	31 Dec 2017 USD	31 Dec 2016 USD
IDA Credit 5456-GE				
Designated Account	IRD	USD	15,934	938,677
Designated Account	NAPR	USD	116,204	233,340
			132,138	1,172,017
Other				
Tender account	IRD	GEL	6,855	6,234
Tender account	IRD	USD	1,079	1,079
			7,934	7,313
			140,072	1,179,330

Notes to the special purpose financial statements

For the year ended 31 December 2017

(Amounts are shown in US dollars)

7. Project Expenditures Implementation Progress

Category	Cumulative Expenditures as at 31 Dec 2017	Project total budget	Progress (a)
	USD	USD	%
(1) Goods, works, non-consulting services, consultants' services, Training and Incremental Operating Costs for:	12,767,088	43,503,006	29%
(a) Part A.1 of the Project	10,877,291	38,536,072	28%
(c) Part A.2 of the Project	1,132,904	3,203,108	35%
(d) Part C.1 of the Project	756,893	1,763,826	43%
(2) Goods, works, non-consulting services, consultants' services, Training and Incremental Operating Costs for:	705,658	2,215,366	32%
(a) Part B.1, B.3 and C.2 of the Project	246,046	832,526	30%
(c) Part B.2 of the Project	459,612	1,382,840	33%
Total	13,472,746	45,718,372	29%

(a) The Project closing date is 31 July 2019, though up to 29% of Project was implemented as at 31 December 2017.

Delay in Project implementation is due to late commencement of the major activities: the Project was signed on 21 Nov 2014, however it became effective on 13 May 2015. As a result, the main construction contracts commenced on year 2016.

The project extension request has been officially submitted to WB in March 2018 by Ministry of Finance of Georgia. The extension is for additional 24 months and preliminary is agreed with WB. Taking into account this extension the project can achieve its Project Development Objectives.

(i) Under Part A of the Project which is implemented by the IRD, civil works Batch I will be finalized in May 2018th.

The Batch II civil works envisage rehabilitation of on-farm network for the 3 ongoing main irrigation schemes. The mentioned designs will be prepared within the project, currently project is in the stage of preparation of Request for Proposals for QCSB tender for the selection of the international design company.

In July 2018 the design company will be recruited. It is planned that rehabilitation of Batch II civil works will be started in the second quarter of 2019 and the duration will be of 24 months.

(ii) The Guidelines for Systematic Registration Pilot were developed and agreed with WB on May 2017. Office and field equipment were acquired needed for the operations. Training and workshop Sessions were planned and conducted for the representatives of the NAPR staff, contractors, municipalities, local property rights recognition commissions as well as for the members of the Pilot Project Core Team. Public awareness campaign activities were conducted in the pilot areas.

4 Pilot areas - Jimiti (Gurjaani Municipality), Mzsiguli (Sagarejo Municipality), Arboshiki (Dedoplistskaro Municipality), Arkhiloskalo (Dedoplistskaro Municipality) were completed, with total of 5000 land plots have been registered. Currently, 1200 land plots have been identified and the fieldwork is to be finished by June, 2018.

Systematic registration in Salkhino Pilot Area commenced on March 26, 2018. Pilot area shall serves as a testing ground for the Hybrid form of the systematic registration, where the technical part of the registration process, measurements is conducted through the outsourced company, while the NAPR conducts the legal aspect of the registration.

Documents to support implementation of the project M&E system were prepared: Results Framework, M&E Plan, M&E Activity Plan, Evaluation Design, M&E database.

**Irrigation and Land Market Development Project
IDA Credit Number 5456-GE**

Notes to the special purpose financial statements

For the year ended 31 December 2017

(Amounts are shown in US dollars)

8. Financing IDA Credit Number 5456-GE

	Reporting year USD	Cumulative as at 31 Dec 2017 USD
Advance/ (advance recovery)	-	2,250,000
Direct Payment	-	-
SOE and Summary Report	6,631,815	11,355,022
Special Commitment	-	-
Total	6,631,815	13,605,022
Total financing budget		45,718,372
Percentage of finance provided as at 31 Dec 2017		30%

9. Reimbursements after the reporting date

9.1. IRD

The application N 14 in the total amount of 1,983,928.25 USD, that consists expenditures relating to the reporting year, was submitted to WB on 11Jan 2018 and was approved on 11 January 2018.

9.2. NAPR

The application N 9B in the total amount of 133,795.73 USD, that consists of expenditures relating to the reporting year, was submitted to WB on 26 February 2018 and was approved on 27 February 2018.

10. Litigations

There are no pending litigations related to the Project as at reporting date and as at approval date of these financial statements.

Irrigation and Land Market Development Project
IDA Credit Number 5456-GE

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

For the year ended 31 December 2017

(Amounts are shown in US dollars)

IDA Credit Number 5456-GE

Expenditure Category	Appl.	IRD	WB	Difference
Advance/ (recovery)	11	(813,698.47)	(813,698.47)	-
	12	813,698.47	813,698.47	-
		-	-	
(1) Goods, works, non-consulting services, consultants' services, Training and Incremental Operating Costs for:				
(1) (a) Part A.1 of the Project	8	1,663,323.16	1,663,323.16	-
	9	872,367.71	872,367.71	-
	10	1,555,582.54	1,555,582.54	-
	11	784,118.66	784,118.66	-
	13	553,332.09	553,332.09	-
			5,428,724.16	5,428,724.16
(1) (b) Part A.2 of the Project	8	207,979.96	207,979.96	-
	9	79,130.96	79,130.96	-
	13	75,091.27	75,091.27	-
			362,202.19	362,202.19
(1) (c) Part C.1 of the Project	8	61,072.40	61,072.40	-
	9	54,759.92	54,759.92	-
	10	64,814.02	64,814.02	-
	11	29,579.81	29,579.81	-
	13	58,800.29	58,800.29	-
			269,026.44	269,026.44
Subtotal		6,059,952.79	6,059,952.79	

Expenditure Category	Appl.	NAPR	WB	Difference
(2) Goods, works, non-consulting services, consultants' services, Training and Incremental Operating Costs for:				
(2) (a) Part B.1, B.3 and C.2 of the Project	3B	16,659.54	16,659.54	-
	4B	19,002.33	19,002.33	-
	5B	4,565.51	4,565.51	-
	6B	78,135.14	78,135.14	-
	7B	69,833.93	69,833.93	-
	8B	23,380.85	23,380.85	-
			211,577.30	211,577.30
(2) (b) Part B.2 of the Project	5B	74,317.03	74,317.03	-
	6B	118,994.83	118,994.83	-
	7B	41,730.39	41,730.39	-
	8B	125,242.50	125,242.50	-
			360,284.75	360,284.75
Subtotal		571,862.05	571,862.05	
Total		6,631,814.84	6,631,814.84	