

AGRICULTURAL PRODUCTIVITY AND NUTRITION IMPROVEMENT PROJECT

GAFSP GRANT NUMBER TF0A0645

**IMPLEMENTED BY PROJECT IMPLEMENTATION UNIT
UNDER THE STATE AGENCY OF WATER RESOURCES
UNDER THE MINISTRY OF AGRICULTURE, WATER MANAGEMENT AND REGIONAL DEVELOPMENT
OF THE KYRGYZ REPUBLIC**

SPECIAL PURPOSE FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITOR'S REPORT

For the year ended 31 December 2020

**BISHKEK
Feb 2021**

AGRICULTURAL PRODUCTIVITY AND NUTRITION IMPROVEMENT PROJECT

GAFSP GRANT NUMBER TFOA0645

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

The management of the Project Implementation Unit under State Agency of Water Resources under the Ministry of Agriculture, Water Management and Regional Development of the Kyrgyz Republic ("PIU SAWR") is responsible for the preparation of the special purpose financial statements for the year ended 31 December 2020 of "Agricultural Productivity and Nutrition Improvement Project" ("Project") financed by Grant Agreement: GAFSP Grant Number TF0A0645 dated 18 March 2016, in compliance 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 Standard Conditions for Grants Made by the World Bank Out of Various Funds ("WB Guidelines").

In preparing the special purpose financial statements, PIU SAWR'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 2020.

PIU SAWR'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 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 GAFSP GRANT NUMBER TF0A0645 dated 18 March 2016, 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 2020 were authorized for issue on 23 February 2021 by the PIU SAWR's Management.

On behalf of the PIU SAWR's Management:



Ulanbek Torogeldiev
Director PIU SAWR

Saltanat Djumaeva
Financial Manager PIU SAWR

INDEPENDENT AUDITOR'S REPORT

To the management of the Project Implementation Unit under the State Agency of Water Resources under the Ministry of Agriculture, Water Management and Regional Development of the Kyrgyz Republic ("PIU SAWR")

Opinion

We have audited the special purpose financial statements of "Agricultural Productivity and Nutrition Improvement Project" ("Project") financed by Financing Agreement GAFSP Grant Number TFOA0645 dated 18 March 2016 ("Financing Agreement"), and implemented by PIU SAWR which comprise the statement of cash receipts and payments, and the statement of expenditures per components for the year ended 31 December 2020, and notes to the special purpose financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying special purpose financial statements for the year ended 31 December 2020 are prepared, in all material respect, in accordance with International Public Sector Accounting Standard: *Financial Reporting Under the Cash Basis of Accounting*, ("IPSAS-Cash Basis").

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 and of the PIU SAWR 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- Cash Basis of Accounting

Without modifying our opinion, we draw your attention to Note 2 to the special purpose 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.

Responsibilities of the Management for the Special Purpose Financial Statements

Management of the PIU SAWR is responsible for the preparation and fair presentation of the special purpose financial statements in accordance with IPSAS-Cash Basis issued by the International Public Sector Accounting Standards Board ("IPSASB") of the IFAC and Standard Conditions for Grants Made by the World Bank Out of Various Funds ("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 misstatement, whether due to fraud or error.

Auditor's Responsibility for the Audit of the Special Purpose Financial Statements

Our objectives are to obtain reasonable assurance about whether the special purpose financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is high level of assurance, but is not a guaranty that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements arise from fraud and 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 special purpose financial statements.

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

- Identify and assess the risks of material misstatement of the special purpose 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

We 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.

Report on Other Legal Requirements

To comply with the terms of the Financing Agreement, the PIU SAWR management shall insure that:

1. funds have been used in accordance with the conditions of the Financing Agreement concluded between the International Development Association ("IDA") and the Kyrgyz Republic, and World Bank related guidelines, with due attention to economy and efficiency, and only for the purposes for which the financing was provided;
2. 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 ("IFSs") issued by PIU SAWR during the reporting year are in agreement with the underlying books of account;
3. The Designated account used has been maintained in accordance with the provision of the Financing Agreement, and World Bank related guidelines.
4. Goods and Services financed have been procured in accordance with the Financing Agreement and provisions of the World Bank Procurement Guidelines.

In our opinion, the PIU SAWR management has complied with the above requirements for the year ended 31 December 2020.

"BDO Armenia" CJSC
23 February 2021

Gnel Khachatryan, FCCA
Engagement Partner



Agricultural Productivity and Nutrition Improvement Project
GAFSP Grant Number TF0A0645-KG

Statement of cash receipts and payments
For the year ended 31 December 2020
(Amounts are shown in US dollars)

	Note	Actual		Budget		Variance	
		Reporting year	Cumulative as at 31 Dec 2020	Reporting year	Cumulative as at 31 Dec 2020	Reporting year	Cumulative as at 31 Dec 2020
TOTAL OPENING CASH		739,204	-				
Sources of Funds							
GAFSP Grant Number TF0A0645	8	6,220,299	21,848,940				
TOTAL FUNDS		6,220,299	21,848,940				
Other income	11	72,218	149,017				
Project Expenditures	7						
1. Works, Goods, Training, Operating Costs, Consultants' services, Non-consultant services and Small Grants							
Goods		5,574,188	20,482,026	6,970,300	21,878,138	1,396,112	1,396,112
Works		936,005	3,125,651	1,322,169	3,511,815	386,164	386,164
Consultants' services (including training)		3,269,509	11,938,115	3,755,277	12,423,883	485,768	485,768
Operating costs		874,384	4,371,622	1,289,543	4,786,781	415,159	415,159
		494,290	1,046,638	603,311	1,155,659	109,021	109,021
TOTAL PROJECT EXPENDITURES		5,574,188	20,482,026	6,970,300	21,878,138	1,396,112	1,396,112
Other outflows	12	11,743	70,141				
TOTAL CLOSING CASH	6	1,445,790	1,445,790				


Ulanbek Torgeldiev
Director PIU SAWR
23 February 2021


Saltanat Djumaeva
Financial Manager PIU SAWR

The notes on pages 8-15 form an integral part of these special purpose financial statements.

Agricultural Productivity and Nutrition Improvement Project
GAFSP Grant Number TF0A0645-KG

Statement of expenditures per components
For the year ended 31 December 2020
(Amounts are shown in US dollars)

Activity	Actual		Budget		Variance	
	Reporting year	Cumulative as at 31 Dec 2020	Reporting year	Cumulative as at 31 Dec 2020	Reporting year	Cumulative as at 31 Dec 2020
Part 1. Rehabilitation and Modernization of Irrigation and Drainage Infrastructure	3,657,325	14,843,730	4,275,652	15,462,058	618,327	618,327
1.a. Rehabilitation and modernization of selected existing irrigation and drainage system	3,545,887	12,275,620	4,127,347	12,857,081	581,460	581,460
1.b. Maintenance equipment for WUAs	-	1,540,820	-	1,540,820	-	-
1.c. Off-farm irrigation infrastructure and water measurement structures	111,438	1,008,355	148,305	1,045,222	36,867	36,867
1.d. Limited rehabilitation works on critical off-farm structures	-	18,935	-	18,935	-	-
Part 2. Agricultural Advisory Services	826,500	1,781,041	622,861	1,577,501	(203,539)	(203,539)
2.a. Training and technical advisory services	26,007	106,316	33,017	113,326	7,010	7,010
2.b. Small Grants to participating WUAs	759,860	1,231,987	440,637	912,764	(319,223)	(319,223)
2.c. Technical advisory services and promoting knowledge dissemination	40,633	345,636	57,307	362,309	16,674	16,674
2.d. Demonstrations on on-farm water management	-	97,102	92,000	189,102	92,000	92,000
Part 3. Nutrition Improvements	643,318	2,222,684	1,479,905	3,059,271	836,587	836,587
3.a. Household nutrition education program	11,825	12,402	-	577	(11,825)	(11,825)
3.b. Provision of micronutrient supplements	21,074	127,411	570,000	676,337	548,926	548,926
3.c. Improvement of household nutrition and dietary	608,696	1,788,079	909,905	2,089,288	301,209	301,209
3.d. Improvement of national coordination for food and nutrition security	1,723	294,792	-	293,069	(1,723)	(1,723)
Part 4. Project Management	447,045	1,634,571	591,782	1,779,308	144,737	144,737
Total	5,574,188	20,482,026	6,970,300	21,878,138	1,396,112	1,396,112


Saltanat Djumaeva
Financial Manager PIU SAWR


Iljambek Tofogeldiev
Director PIU SAWR
23 February 2021

The notes on pages 8-15 form an integral part of these special purpose financial statements.

Agricultural Productivity and Nutrition Improvement Project
GAFSP Grant Number TF0A0645-KG

Notes to the special purpose financial statements

For the year ended 31 December 2020

(Amounts are shown in US dollars)

1. General information

1.1. The Project

According to the Grant Agreement between the Kyrgyz Republic and the International Development Association (IDA) on 18 March 2016, GAFSP Grant Number TF0A0645, the IDA acting as Trustee of the Global Agriculture and Food Security Multi-Trust Fund under the Global Agriculture and Food Security Program, provided to the Kyrgyz Republic grant in the amount of 38,000,000 United States dollars (USD).

The Grant are provided for implementation of "Agricultural Productivity and Nutrition Improvement Project" (the Project).

The Grant Agreement became effective on 14 Sept 2016.

The Closing date of GAFSP Grant Number TF0A0645 is set 30 June 2022.

The Grace Period for submitting withdrawal application for expenditures incurred before the Closing date is four months following the Closing dates: 31 October 2022.

1.2. The Project objectives

The purpose of the Project is to increase agricultural productivity, and food and nutrition security of rural households in selected areas in Kyrgyz Republic.

The Project comprises of the following parts:

Part 1: Rehabilitation and Modernization of Irrigation and Drainage Infrastructure

Increasing agricultural productivity and ensuring access to adequate agriculture water resources: a) rehabilitation and modernization of selected existing irrigation and drainage systems; (b) provision of maintenance equipment to Water Users Associations (WUAs) and Federations of WUAs; (c) provision of off-farm irrigation infrastructure and water measurement structures; and (d) carrying out limited rehabilitation works on critical off-farm structures.

Part 2: Agricultural Advisory Services

Carrying out of activities to increase irrigated agricultural production and food and nutrition security, including:

- (a) provision of training and technical advisory services;
- (b) provision of Small Grants to Participating WUAs to implement the Agriculture Development Plans;
- (c) providing technical advisory services and promoting knowledge dissemination through: and
- (d) conducting demonstrations on on-farm water management and facilitating selected WUA members to attend said demonstration events.

Part 3: Nutrition Improvements

- (a) Carrying out of a household nutrition education program for women, children and adolescent girls to improve household nutrition;
- (b) Provision of micronutrient supplements to targeted women and children to improve their nutritional health;
- (c) Carrying out of activities to improve household nutrition and dietary consumption;
- (d) Improving national coordination for food and nutrition security.

Agricultural Productivity and Nutrition Improvement Project
GAFSP Grant Number TF0A0645-KG

Notes to the special purpose financial statements

For the year ended 31 December 2020

(Amounts are shown in US dollars)

Part 4: Project Management

Strengthening the institutional capacity of the PIU to carry out Project management activities, including the administration, coordination and monitoring and evaluation of the Project.

1.3. Budget

The percentage of expenditures to be financed (inclusive of taxes) from GAFSP Grant Number TF0A0645 is set 100%.

The total budget of the project is as follows:

Category	GAFSP GRANT NUMBER TF0A0645	Total
	USD	USD
Works, Goods, Training, Operating Costs, Consultants' services, Non-consultant services and Small Grants	38,000,000	38,000,000
Total	38,000,000	38,000,000

1.4. Project Implementation

The Project was implemented by the Project Implementation Unit under the Government of the Kyrgyz Republic (the PIU SAWR).

According to Decree N 38 dated 12 February 2021 of Government of Kyrgyz Republic, it was renamed to State Agency of Water Resources under the Ministry of Agriculture, Water Management and Regional Development of the Kyrgyz Republic.

The PIU SAWR was established for the purpose of the Project implementation by the Decree #118 dated 1 June 2006 of the Ministry of Agriculture, Water Management and Regional Development of the Kyrgyz Republic.

The address of the PIU SAWR is 4a Toktonaliev str., Bishkek, 720055, Kyrgyz Republic.

Agricultural Productivity and Nutrition Improvement Project
GAFSP Grant Number TF0A0645-KG

Notes to the special purpose financial statements

For the year ended 31 December 2020

(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 the Standard Conditions for Grants Made by the World Bank Out of Various Funds (WB Guidelines).

The principal accounting policies applied in the preparation of these special purpose financial statements are set out below.

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). Project expenditures, other incomes and expenditures made denominated in KGS are translated into USD at the exchange rate determined by the account holder bank, OJSC "Commercial Bank Kyrgyzstan" (CBKG), on the date of transaction.

Cash balances held in KGS at the reporting date are translated into USD at the exchange rate determined by the CBKG on that date.

The effect of exchange rate changes on cash held on foreign currency is reported as separate line item in the statement of cash receipts and payments.

The exchange rate defined by the CBKG as at 31 December 2019 is USD 1 = 69.30 KGS.

The exchange rate defined by the CBKG as at 31 December 2020 is USD 1 = 82.80 KGS.

2.4. Taxes

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

2.5. Budget

Annual budgets for funding and expenditures are based on approved budget of the project agreement.

Expenditure budget is created based on actual accumulated expenditures for the last period, if any, plus the updated procurement plans for the period.

Financing budget is created based on actual accumulated expenditures for the last period, if any, plus funding for the coming period budgeted expenditures.

2.6. Petty cash

Petty cash is cash held at authorized staff of the Project, to carry out cash expenditures for the Project purposes. The expenditures from the petty cash are recorded in the financial reports based on the expenditure reports submitted by the authorized staff.

Agricultural Productivity and Nutrition Improvement Project
GAFSP Grant Number TF0A0645-KG

Notes to the special purpose financial statements

For the year ended 31 December 2020

(Amounts are shown in US dollars)

3. Summary of Summary Reports and SOEs

Withdrawal application No	Withdrawal application value date	Payment categories	Total
		Works, Goods, Training, Operating Costs, Consultants' services, Non-consultant services and Small Grants	
26	22-Jan-2020	761,684.71	761,684.71
27	22-Jan-2020	517,512.96	517,512.96
28	17-Mar-2020	532,250.41	532,250.41
29	13-May-2020	557,291.21	557,291.21
30	05-Jun-2020	590,021.15	590,021.15
31	20-Jul-2020	827,651.35	827,651.35
32	20-Aug-2020	451,442.47	451,442.47
33	14-Sep-2020	413,122.99	413,122.99
34	22-Oct-2020	778,743.21	778,743.21
35	23-Nov-2020	422,907.54	422,907.54
36	04-Dec-2020	367,671.18	367,671.18
Total		6,220,299.18	6,220,299.18

4. Statement of Designated Account

Designated account number	1030120800009855
Bank	OJSC "Commercial Bank Kyrgyzstan"
Bank location	54a, Togolok Moldo St., Bishkek, Kyrgyz Republic
Account currency	USD

	GAFSP GRANT NUMBER TF0A0645
1. Opening balance as at 01.01.2020	710,327
2. Add: opening discrepancy	10,476
3. IDA advance/replenishment	6,220,299
4. Less: Refund to IDA from DA	-
5. Present outstanding amount advanced to DA	6,941,102
6. DA closing balance as at 31.12.2020	1,364,859
7. Add: Amount of eligible expenditures paid	5,575,393
8. Less: interest earned (if credited to DA)	-
9. Total advance accounted for	6,940,252
10. Closing discrepancy (5)-(9) *	850

(*) Discrepancy consists of petty cash (Note 6).

Agricultural Productivity and Nutrition Improvement Project
GAFSP Grant Number TF0A0645-KG

Notes to the special purpose financial statements

For the year ended 31 December 2020

(Amounts are shown in US dollars)

5. Statement of Financial Position

The Statement of Financial Position discloses assets, liabilities and net assets of the Projects 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 2020 USD	31 Dec 2019 USD
ASSETS			
Cash	6	1,445,790	739,204
Prepayments	9	351,327	705,987
Total assets		1,797,117	1,445,191
LIABILITIES			
Payables	10	350,158	307,345
Total liabilities		350,158	307,345
NET ASSETS			
Cumulative income			
GAFSP Grant Number TF0A0645	8	21,848,940	15,628,641
Other income	11	149,017	76,799
		21,997,957	15,705,440
Cumulative expenses			
Project expenses		20,480,857	14,509,197
Other outflows	12	70,141	58,397
		20,550,998	14,567,594
Total net assets		1,446,959	1,137,846

6. Cash

	Underlying Currency	31 Dec 2020 USD	31 Dec 2019 USD
GAFSP Grant Number TF0A0645			
Designated Account	USD	1,364,859	710,327
Petty cash	KGS	850	10,476
		1,365,709	720,803
Other (a)			
Interest account	KGS	19,490	10,540
Tender account	KGS	9,915	7,761
Tender account	USD	100	100
Other account (Note 11.a)	KGS	50,576	-
		80,081	18,401
		1,445,790	739,204

(a) All accounts are held at OJSC "Commercial Bank Kyrgyzstan".

Agricultural Productivity and Nutrition Improvement Project
GAFSP Grant Number TF0A0645-KG

Notes to the special purpose financial statements

For the year ended 31 December 2020

(Amounts are shown in US dollars)

7. Project expenditure

Project Activity	Cumulative Expenditures as at 31 Dec 2020	Total budget	Implementation
	USD	USD	%
1.Rehabilitation and Modernization of Irrigation and Drainage Infrastructure	14,843,730	28,000,000	53%
2.Agricultural Advisory Services	1,781,041	3,500,000	51%
3.Nutrition Improvements	2,222,684	4,600,000	48%
4.Project Management	1,634,571	1,900,000	86%
Total	20,482,026	38,000,000	54%

8. Financing

8.1. GAFSP GRANT NUMBER TF0A0645

	Reporting year USD	Cumulative as at 31 Dec 2020 USD
Advances/ (advance recovery)	-	2,000,000
SOE and Summary Report	6,220,299	19,848,940
Total	6,220,299	21,848,940
Total financing budget		38,000,000
Percentage of finance provided as at 31 Dec 2020		57%

9. Prepayments

Subcategory	31.12.2020 USD	31.12.2019 USD
Works (a), (b)	335,451	662,465
Consulting	15,026	43,522
Other	850	-
Total	351,327	705,987

(a) Prepayments were provided in the amount of up to 20% of the corresponding construction contract price. Prepayments are secured by Bank Guarantees.

(b) Includes USD 50,819 advance relating to terminated contract; the amount will be repaid till Mar 2022 in accordance with the repayment schedule agreed. In addition, non-implementation guaranty was received (Note 11.a).

10. Payables

Subcategory	31.12.2020 USD	31.12.2019 USD
Works (warranty amounts) (a)	349,771	306,882
Other	387	463
Total	350,158	307,345

Agricultural Productivity and Nutrition Improvement Project
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Notes to the special purpose financial statements

For the year ended 31 December 2020

(Amounts are shown in US dollars)

- (a) Liquidity damage guaranty is withheld in the amount of up to 5% of the corresponding construction invoice issued. From withheld amount 2.5% paid when the construction is completed and remaining 2.5% is paid after a year of completion date considering that no issues identified.

11. Other income

	Reporting year USD	Cumulative as at 31 Dec 2020 USD
Interest accrued	19,490	88,426
Tender fees	2,152	10,015
Other (a)	50,576	50,576
Total	72,218	149,017

- (a) The amount received from bank guaranty on non-implementation of terminated contracted construction works (Note 9.b).

12. Other outflow

	Reporting year USD	Cumulative as at 31 Dec 2020 USD
Transfer of interest to state budget	9,101	53,724
Other expenditures (bank charges)	2,642	16,417
Total	11,743	70,141

13. Event after reporting date

GAFSP GRANT NUMBER TF0A0645

The application N 37 with total amount of 634,291 USD that consists expenditures relating to the reporting year was submitted to WB on 5 December 2020 and approved on 21 January 2021.

14. Litigations

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

Agricultural Productivity and Nutrition Improvement Project
GAFSP Grant Number TF0A0645-KG

**ANNEX 1. RECONCILIATION BETWEEN THE AMOUNTS SUBMITTED BY THE PIU SAWR AND
DISBURSED BY THE WORLD BANK**

For the year ended 31 December 2020

(Amounts are shown in US dollars)

GAFSP Grant Number TF0A0645

Expenditure Category	Application N	PIU SAWR	WB	Difference
		USD	USD	USD
Works, Goods, Training, Operating Costs, Consultants' services, Non-consultant services and Small Grants	26	761,684.71	761,684.71	-
	27	517,512.96	517,512.96	-
	28	532,250.41	532,250.41	-
	29	557,291.21	557,291.21	-
	30	590,021.15	590,021.15	-
	31	827,651.35	827,651.35	-
	32	451,442.47	451,442.47	-
	33	413,122.99	413,122.99	-
	34	778,743.21	778,743.21	-
	35	422,907.54	422,907.54	-
	36	367,671.18	367,671.18	-
		6,220,299.18	6,220,299.18	
Total		6,220,299.18	6,220,299.18	