

Report on the Republika Srpska part of the Project Financial Statements of the

RURAL COMPETITIVENESS DEVELOPMENT PROGRAMME

of the Ministry of Finance and Treasury of Bosnia and Herzegovina

Financed by:

- IFAD Loan Agreement No. 2000001440
- IFAD Grant Agreement No. 2000001441

For the year ended 31 December 2021

RURAL COMPETITIVENESS DEVELOPMENT PROGRAMME
of the Ministry of Finance and Treasury of Bosnia and Herzegovina

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RURAL COMPETITIVENESS DEVELOPMENT PROGRAMME

of the Ministry of Finance and Treasury of Bosnia and Herzegovina

1. Introduction

1.1 Objectives of the Project

The State of Bosnia and Herzegovina (the "State"), through its Ministry of Finance and Treasury, obtained Loan from the International Fund for Agriculture Development (IFAD).

The Federation of Bosnia and Herzegovina ("FB&H") and Republika Srpska ("RS") have agreed to carry out the Rural Business Development Project (the "Project") and agreed subsidiary agreements with the State.

The goal of the Programme will be to contribute to sustainable rural poverty reduction in BiH. The Programme development objective is to enable smallholders to take advantage of fruits, vegetable, non-timber forest products and other potential subsector development for the sustainable improvement of their social and economic conditions and those of other poor rural groups.

Programme area: The Programme will be implemented at national level through value chain clusters. Initially, twelve clusters have been pre-identified thus constituting the project area for its first cycle. Given the focus on supporting the most vulnerable groups (poor farmers, women and youth) the project will foster the inclusion of poor municipalities in the context of larger municipal clusters. Typically, these municipalities will either be close to the areas currently active in the selected value chains or municipalities where important 'poverty pockets' still subsist. Clusters will be identified on the basis of common characteristics in terms of socio-economic and institutional potential.

Target group: The programme will reach out to three target groups: the **very poor**, **poor** and **borderline poor**, by analysing their specific constraints and challenges to access selected sub-sectors and in particular the constraints faced by **women** and **youth**. The targeting strategy and efforts will respond to these challenges with specific enabling measures. The programme will target poor, non-commercial farmers that are not yet (or insufficiently) linked to market while support their insertion in rewarding supply chains in order to become competitive commercial farmers. Direct beneficiaries will be rural poor, both women and men, young and adults, organized in Producers' Associations (PAs) and cooperatives active in selected value chains (VCs).

1.2 Components and activities of the Project

The project consists of the following components:

1. Enabling Environment for Inclusive Subsector Development
2. Sustainable inclusion of smallholders in the thriving/successful value chains
3. Project Management

Component 1: Enabling Environment for Inclusive Subsector Development

The **Outcome** of Component 1 will be: "The improved policy and institutional environment attracts smallholders and investors to the selected subsectors." Five elements of the subsector development approach of the Programme will be implemented through the component: (i) subsector governance by all concerned private and public stakeholders through consultations and joint strategic planning of interventions; (ii) developing relevant institutions' capacities in the subsectors to ensure adequate supply of specialized services; and (iii) an enabling policy framework in order to tackle the related trade, policy and institutional issues and promote local economic development, (iv) subsector performance monitoring and accountability, and (v) strengthening relevant institutions capacities.

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1. Introduction (continued)

The expected results are the following: (i) stakeholder's platforms at cluster level and subsector level improve value chain coordination and subsector governance, orient public policies and investments in order to warrant long term subsector competitiveness; and (ii) appropriate technical and business development services are made available at local and entity level.

Public funds will be used to leverage investments from the private sector in a win-win partnership allowing agribusinesses to expand their activities and a higher number of small-scale producers to expand their production while improving its profitability. As part of the efforts to create an enabling environment for inclusive and sustainable subsector development, the Programme will help to ensure adequate supply of specialized support services, public and private.

Component 2: Sustainable inclusion of smallholders in the thriving/successful value chains

The Outcome of Component 2 will be the "Sustainable inclusion of poor smallholders and vulnerable groups in selected subsectors" The expected results are the following: (i) inclusive business proposals developed and implemented; and (ii) very poor and poor farmers, women and youth have successfully integrated into competitive and rewarding value chains.

This Component is intended to: (i) help improve the livelihood of small scale producers and poor collectors through sustainable and profitable farming; (ii) consolidate their organisations and their capabilities to identify forthcoming business opportunities (in terms of markets, marketing channels, new products etc.) to expand their business; and (iii) have a voice and play an active role in the multi-stakeholders coordination platforms, both at cluster level and at subsector level. The Programme will take advantage of existing value chain dynamics in selected value chains in which the private sector (i.e. agro input dealers, collectors, processors, traders, wholesalers, retailers) is actively engaging with smallholders, either organised or individually.

Business Proposals (BPs), allowing business partners (producers and agribusiness) to plan, coordinate and carry out mutually benefiting investments, will be one of the main Programme instruments under Component 2. The BP will be the main instrument of the business partners (small-scale producers and collectors and their organisations, agribusiness companies) to foster the sustainable development of their joint businesses in the selected sub-sectors and value chains. BPs will also frame partners' needs in terms of capacity development and the part of the investments to be addressed by public (project) funds.

Component 3: The Project Management, Monitoring and Evaluation Component would finance all the incremental costs of project management, coordination, monitoring and evaluation by the existing Agriculture Project Coordination Unit.

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1. Introduction (continued)

1.3. Financing of the Project

The Project is financed by:

- a) IFAD Loan No. 2000001440
- b) IFAD Grant No. 2000001441
- c) Government, and
- d) Beneficiaries.

1.3.1. IFAD Loan Agreement 2000001440

The State is the borrower of the International Fund for Agricultural Development (IFAD) Loan No. 2000001440, amounting to EUR 11,120,000.

In accordance to terms of subsidiary finance agreement between the State and RS, funds of the equivalent of EUR 4,680,000 have been lent to RS.

1.3.2. IFAD Grant Agreement No. 2000001441

IFAD Grant No 2000001441 allocations for B&H are EUR 470,000

In accordance to terms of subsidiary finance agreement between the State and RS, funds of the equivalent of EUR 200,000 have been granted to RS.

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1. Introduction (continued)

1.3 Financing of the Project (continued)

Categories of cost items to be financed out of the proceeds of the Loan, the allocation of the amounts of the Loan to each category and the percentage of expenditure for cost items so to be financed in each category are as follows:

Item	Amount of the Loan allocated (in EUR)	Amount of the Grant allocated (in EUR)	% of expenditure to be financed
1. Goods, services and inputs	3,620,000		100% net of tax and Government and beneficiaries contribution
2. Consultancies	345,000	200,000	100% net of tax and Government and beneficiaries contribution
3. Operating costs	480,000		100% net of taxes
Unallocated	235,000		
Total	4,680,000	200,000	

Baker Tilly Re Opinion d.o.o.
Grbavička 4
71000 Sarajevo
Bosna i Hercegovina

T: +387 (0) 33 552 150
F: +387 (0) 33 552 152

info@bakertilly.ba
www.bakertilly.ba

Independent Auditor's Report

To the State of Bosnia and Herzegovina,
Ministry of Finance and Treasury
Attn. of Minister of Finance and Treasury H.E. Mr. Vjekoslav Bevanda

Report on the Project Financial Statements Opinion

We have audited the accompanying project financial statements of the Federation part of the Real Estate Registration Project (the "Project"), which comprise of Summary of sources and uses of funds, Balance sheet, Designated account, Local bank account, Petty cash, Statement of credit withdrawals as of and for the year ended 31 December 2021, and a summary of significant accounting policies and other explanatory notes for the year then ended, financed under IBRD Loan No. 9048 - BA.

In our opinion, the accompanying project financial statements present fairly, in all material aspects, the financial position of the Project as of 31 December 2021, and of the funds received and disbursed during the year then ended, in accordance with the cash basis of accounting based on International Public Sector Accounting Standard ("IPSAS"), as described in Note 4.1.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). In conducting audit we were also guided by the Bank's financial reporting and auditing requirements, Disbursement Guidelines for Investment Project Financing, the Loan Handbook for World Bank Borrowers and the World Bank's Procurement Framework. 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 Ministry of Finance and Treasury in accordance with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Project Financial Statements

The management of project coordination unit is responsible for the preparation of these project financial statements in accordance with the cash basis of accounting based on IPSAS, as described in Note 4.1., and for such internal control as management determines is necessary to enable the preparation of project financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Project's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Project or to cease operations or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the financial reporting process.

Responsibilities for the Audit of Financial Statements

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

- Identify and assess the risks of material misstatement of the project financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Project's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 auditor's report. However, future events or conditions may cause the Project to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the project financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other requirements

In addition, with respect to the Statement of Expenditure, adequate documentation supporting Disbursement Linked indicators or Performance Based Conditions and underlying expenditures have been maintained to support claims for reimbursements of expenditure occurred, and such expenditures were eligible and incurred for the purpose intended under IFAD Loan Agreement No. 2000001440, IFAD Grant Agreement No. 2000001441. In addition, in our opinion, the accompanying designated account statements present fairly, in all material aspects, the funds received and disbursements made from the designated accounts of the Project for the year ended 31 December 2021, in accordance with the basis of accounting described in Note 4.1.

Signed on behalf of Baker Tilly Re Opinion d.o.o. Sarajevo

Nihad Fežić, director and licensed auditor

Sarajevo, Bosnia and Herzegovina

13 May 2022



Ezita Imamović, licensed auditor

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Project financial statements for the year ended 31 December 2021

(all amounts in EUR, unless otherwise stated)

3. Project financial statements for the year 2021

3.1 Summary of Sources and Uses of Funds under the IFAD Loan No. 2000001440, IFAD Grant No. 2000001441, Government contribution, Beneficiaries contribution

	Ref.	Actual 2021	Cumulative 2021	Cumulative 2020	Cumulative budget	Cumulative variance
FINANCING						
IFAD Loan No.						
2000001440	3.1.1	1,197,239	4,386,679	3,189,440	4,680,000	293,321
Government contribution	3.1.2	163,433	796,175	632,742	937,609	141,434
IFAD Grant No.						
2000001441	3.1.3	-	200,000	200,000	200,000	-
Beneficiaries' contribution	3.1.4	350,978	1,271,591	920,613	6,452,778	5,181,187
TOTAL FINANCING	3.2	1,711,650	6,654,445	4,942,795	12,270,387	5,615,942
PROJECT EXPENDITURE						
<i>By Category</i>						
Goods, services and inputs		883,331	3,987,603	3,104,272	10,807,009	6,819,406
Consultancies		182,951	490,220	307,269	599,197	108,977
Operating costs		167,979	506,551	338,572	629,181	122,630
Unallocated		-	-	-	235,000	235,000
TOTAL EXPENDITURE	3.2	1,234,261	4,984,374	3,750,113	12,270,387	7,286,013
PROJECT EXPENDITURE						
<i>By Component</i>						
Enabling Environment for Inclusive Sub-sector Development		188,394	377,557	189,163	510,423	132,866
Sustainable Inclusion of Smallholders in the Thriving/Successful Value Chains		877,535	4,074,277	3,196,742	10,801,675	6,727,398
Project Management, Monitoring and Evaluation		168,332	532,540	364,208	723,289	190,749
Unallocated		-	-	-	235,000	235,000
TOTAL EXPENDITURE	3.2	1,234,261	4,984,374	3,750,113	12,270,387	7,286,013

Note: In kind contribution from the beginning of the project is 1,026,285 EUR and it is not included in the project expenditures.

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3. Project financial statements for the year 2021 (continued)

3.1.1 Summary of Sources and Uses of Funds under the IFAD Loan agreement No. 2000001440

	Ref.	Actual 2021	Cumulative 2021	Cumulative 2020	Cumulative budget	Cumulative variance
FINANCING						
<i>IFAD Loan No.</i>						
2000001440					4,680,000	
Initial deposit		-	1,100,000	1,100,000		
Direct payments		-	-	-		
SoE replenishments		1,197,239	3,286,679	2,089,440		
TOTAL FINANCING	3.2	1,197,239	4,386,679	3,189,440	4,680,000	293,321
PROJECT EXPENDITURE						
<i>By Category</i>						
Goods, services and inputs		606,409	2,864,525	2,258,116	3,620,000	755,475
Consultancies		98,144	276,168	178,024	345,000	68,832
Operating costs		160,618	483,215	322,597	480,000	(3,215)
Unallocated		-	-	-	235,000	235,000
TOTAL EXPENDITURE	3.2	865,171	3,623,908	2,758,737	4,680,000	1,056,092

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3. Project financial statements for the year 2021 (continued)

3.1.2 Summary of sources and uses of fund under Government contribution

	Ref.	Actual 2021	Cumulative 2021	Cumulative 2020	Cumulative budget	Cumulative variance
FINANCING						
Government contribution		163,433	796,175	632,742	937,609	141,434
TOTAL FINANCING	3.2	163,433	796,175	632,742	937,609	141,434
PROJECT EXPENDITURE						
<i>By Category</i>						
Goods, services and inputs		-	-	-	734,231	734,231
Consultancies		10,487	25,365	14,878	54,197	28,832
Operating costs		7,361	23,332	15,971	149,181	125,849
TOTAL EXPENDITURE	3.2	17,848	48,697	30,849	937,609	888,912

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3. Project financial statements for the year 2021 (continued)

3.1.3 Summary of sources and uses of fund under IFAD Grant agreement No. 2000001441

	Ref.	Actual 2021	Cumulative 2021	Cumulative 2020	Cumulative budget	Cumulative variance
FINANCING						
IFAD Grant No. 2000001441					200,000	
Initial deposit		-	150,000	150,000	-	
Direct payment		-	-	-	-	
SOE replenishments		-	50,000	50,000	-	
TOTAL FINANCING	3.2	-	200,000	200,000	200,000	-
PROJECT EXPENDITURE						
<i>By Category</i>						
Goods, services and inputs		-	-	-	-	-
Consultancies		74,320	188,687	114,367	200,000	11,313
Operating costs		-	4	4	-	(4)
TOTAL EXPENDITURE	3.2	74,320	188,691	114,371	200,000	11,309

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3. Project financial statements for the year 2021 (continued)

3.1.4 Summary of sources and uses of fund under Beneficiaries contribution

	Ref.	Actual 2021	Cumulative 2021	Cumulative 2020	Cumulative budget	Cumulative variance
FINANCING						
Beneficiaries contribution		350,978	1,271,591	920,613	6,452,778	5,181,187
TOTAL FINANCING	3.2	350,978	1,271,591	920,613	6,452,778	5,181,187
PROJECT EXPENDITURE						
<i>By Category</i>						
Goods, services and inputs		276,922	1,123,078	846,156	6,452,778	5,329,700
TOTAL EXPENDITURE	3.2	276,922	1,123,078	846,156	6,452,778	5,329,700

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3. Project financial statements for the year 2021 (continued)


3.2 Balance sheet as of 31 December 2021 showing accumulated funds of the Project and bank balances concerning IFAD Funding

	Ref.	31 December 2021	31 December 2020
ASSETS			
Project expenditure IFAD Loan No. 2000001440	3.1.1	3,623,908	2,758,737
Project expenditure under Government contribution	3.1.2	48,697	30,849
Project expenditure IFAD Grant No. 2000001441	3.1.3	188,691	114,371
Project expenditure under Beneficiary contribution	3.1.4	1,123,078	846,156
		4,984,374	3,750,113
Designated account - IFAD Loan No. 2000001440	A.1	762,771	430,703
Local bank account - Government contribution	A.2	38,140	49,383
Local bank account – IFAD Grant No 2000001441	A.3	11,309	85,629
Local bank account – Beneficiary contribution	A.5	148,440	74,384
		960,660	640,099
VAT receivables		709,411	552,583
Total assets		6,654,445	4,942,795
LIABILITIES			
IFAD Loan No. 2000001440	C	4,386,679	3,189,440
Government contribution	3.1.2	796,175	632,742
IFAD Grant No. 2000001441	3.1.3	200,000	200,000
Beneficiary contribution	3.1.4	1,271,591	920,613
Total liabilities		6,654,445	4,942,795

Signed and authorised by:



Mr Stefan Mitrović
APCU Director



Dragana Stojičić
Financial Manager

Banja Luka, 13 May 2022

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4. Notes to the project financial statements

4.1 Basis of preparation and accounting records

These project financial statements have been prepared on the cash basis of accounting based on International Public-Sector Accounting Standards issued by the Public-Sector Committee of the International Federation of Accountants, and incorporate the accounting policies below, which have been consistently followed in all material respects.

4.2 Accounting policies

The Project's fiscal year is 1 January to 31 December for the recording of all transactions.

Cash basis of accounting

All receipts and expenses under IFAD Loan are recorded on actual receipt and payment basis of accounting as per approved categories.

Project expenditure is stated at original cost on the Balance sheet

Direct payments

Direct payments concern the amounts paid directly from the IFAD Loan account.

Statement of Expenditure (SoE)

Statements of Expenditure are used to state the expenditure under IFAD Loan during a certain period. These statements are sent to the IFAD disbursement specialist who authorises the payment of the expenditure through the Designated account.

Currency conversions

The reporting currency is Euro (EUR). Sources and use of funds (payments to suppliers and contractors) in currencies other than EUR have been converted to EUR using the currency rate at the moment of the transaction.

Bank balances, recorded on the Balance sheet at year-end, have been converted at year-end rate.

Designated account

This is the total amount of the withdrawals from the IFAD Loan account for the Project. IFAD Loan account is in EUR.

Local bank accounts

This concerns bank accounts at local banks (other than Designated account) in EUR and BAM translated at the exchange rate at the date of the balance sheet.

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4. Notes to the project financial statements (continued)

4.2 Accounting policies (continued)

Other income

Other income includes interest earned on cash funds at the bank accounts, income from tender documentation sold and received bidding fees.

Interest on Designated accounts

Interest earned on the Designated accounts belongs to the Borrower.

Interest on local bank accounts

Interest earned on the local bank account used for the payments from IFAD Loan funds belongs to the Borrower; interest earned on the local bank accounts used for the payments from Government and Beneficiaries contribution is treated as additional source of financing of the Project.

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APPENDIX A.1

DESIGNATED ACCOUNT STATEMENT

Account owned by: Ministry of Finance and Treasury of Bosnia and Herzegovina

Account No.: 5672410000732213

Depository Bank: Sberbank a.d. Banjaluka

Address: Jevrejska 71, Banjaluka

Related Credit: IFAD Loan No. 2000001440

Currency: EUR

	Ref.	EUR
Opening balance 1 January 2021	3.2	430,703
Add:		
IFAD replenishments	B	1,197,239
		1,197,239
Deduct:		
Payments to suppliers - Expenditure under IFAD Loan		865,171
		865,171
Ending balance 31 December 2021	3.2	762,771

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APPENDIX A.2

LOCAL BANK ACCOUNT STATEMENT

Account owned by: Ministry of Agriculture, Forestry and Water Management of RS

Account No.: 5672418200003406

Depository Bank: Sberbank a.d. Banjaluka

Address: Jevrejska 71, Banjaluka

Related Credit: Government contribution

Currency: BAM

	Ref.	BAM	EUR
Opening balance 1 January 2021	3.2	96,585	49,383
Add:			
Government Contribution		319,647	163,433
		319,647	163,433
Deduct:			
Payments to suppliers - Expenditure under Government		34,908	17,848
VAT payments		306,726	156,828
		341,637	174,676
Ending balance 31 December 2021	3.2	74,595	38,140

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APPENDIX A.3

DESIGNATED ACCOUNT STATEMENT

Account owned by: Ministry of Finance and Treasury of Bosnia and Herzegovina

Account No.: 5672410000732407

Depository Bank: Sberbank a.d. Banjaluka

Address: Jevrejska 71, Banjaluka

Related Credit: IFAD Grant No. 2000001441

Currency: EUR

	Ref.	EUR
Opening balance 1 January 2021	3.2	85,629
Add:		
IFAD Grant replenishments		-
		-
Deduct:		
Payments to suppliers - Expenditure under IFAD Grant		74,320
		74,320
Ending balance 31 December 2021	3.2	11,309

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APPENDIX A.4

LOCAL BANK ACCOUNT STATEMENT

Account owned by: Ministry of Agriculture, Forestry and Water Management of RS

Account No.: 56724182000022-42

Depository Bank: Sberbank a.d. Banjaluka

Address: Jevrejska 71, Banjaluka

Related Credit: Beneficiary contribution

Currency: BAM

	Ref.	EUR	BAM
Opening balance 1 January 2021	3.2	74,384	145,482
Add:			
Municipality Contribution		350,978	686,452
		350,978	686,452
Deduct:			
Payments to suppliers - Expenditure under Beneficiaries		276,922	541,610
		276,922	541,610
Ending balance 31 December 2021	3.2	148,440	290,324

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APPENDIX B.1 SoE Withdrawal Schedule of IFAD Loan No. 2000001440 for the year ended 31 December 2021

	Initial deposit	Goods, services and inputs	Consultancies	Operating costs	Total application	Total disbursed
Previous years	1,100,000	2,258,116	178,024	322,597	2,758,737	3,189,440
Total direct payments	-	-	-	-	-	-
Application 7 *	-	-	-	-	-	669,297
Application 8	-	368,287	53,737	105,918	527,942	527,942
Application 9	-	238,122	44,407	54,700	337,229	-
Total SOE application 2021	-	606,409	98,144	160,618	865,171	1,197,239
Cumulative 2021	1,100,000	2,864,525	276,168	483,215	3,623,908	4,386,679

* Application No. 7 was replenished in 2021 but expenses were made in 2020.

** Application No. 9 will be replenished in 2022 but expenses are made in 2021.

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APPENDIX B.2	SoE Withdrawal Schedule of IFAD Grant No. 2000001441 for the year ended 31 December 2021					
	Initial deposit	Goods, services and inputs	Consultancies	Operating costs	Total application	Total disbursed
Previous years	150,000	-	114,367	4	114,371	200,000
Total direct payments	-	-	-	-	-	-
Application 2	-	-	74,320	-	74,320	-
Application 3	-	-	74,320	-	74,320	-
Total SOE application 2021	-	-	74,320	-	74,320	-
Cumulative 2021	150,000	-	188,687	4	188,691	200,000

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APPENDIX C Fixed assets schedule

Asset ref	Description	Source	Category	Location	Assigned to	Supplier	Invoice nr/contract	Date of purchase	Date of receipt	Purchase price	Remarks
Asset code	Source of finance										Note on condition of asset
9	Vehicle Skoda superb	IFAD Loan and Government	B 3	Banjaluka	Minister of MoAFWM	Autokomerc VS doo Banjaluka	APCU/07/C/011 Inv 006-31/19	14-Mar- 19	14-Mar- 19	74,500 BAM	In use