

Audited Project Financial Statements

Project Number: 47300-002
Loan Number: 3198-LAO (SF)
Period covered: from 1 October 2014 to 30 September 2015

Lao People's Democratic Republic: Northern Smallholder Livestock Commercialization Project

Prepared by Ministry of Agriculture and Forestry

For the Asian Development Bank
Date received by ADB: 29 March 2016

The audited project financial statements are documents owned by the borrower. The views expressed herein do not necessarily represent those of ADB's Board of Directors, Management, or staff. These documents are made publicly available in accordance with ADB's Public Communications Policy 2011 and as agreed between ADB and the Ministry of Agriculture and Forestry

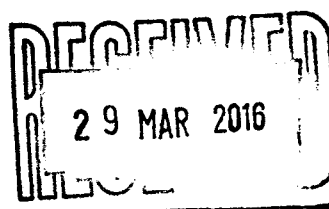
LAO PEOPLE'S DEMOCRATIC REPUBLIC
VIENTIANE CAPITAL

**MINISTRY OF AGRICULTURE AND FORESTRY
DEPARTMENT OF LIVESTOCK AND FISHERY**

**NORTHERN SMALLHOLDER LIVESTOCK COMMERCIALIZATION
PROJECT, ADB LOAN NO: 3198-LAO (SF)**

AUDIT'S REPORT
FOR
THE PERIOD FROM 1ST OCTOBER 2014 UP TO 30TH SEPTEMBER
2015

7TH MARCH 2016



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Lao People's Democratic Republic
Peace Independence Democracy Unity Prosperity

State Audit Organization
Vientiane Capital Lao PDR
Phone: 222 550
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No.: 470/SAO
Vientiane, dated: 04 MAR 2016

AUDITOR'S REPORT
(Unmodified Opinion)

To: The management of the Northern Smallholder Livestock Commercialization Project, ADB Loan No: 3198-LAO (SF)

We have audited the accompanying statement of receipts and payments, statement of expenditure, statement of disbursements and attached documents of ADB fund for the period ended 30 September 2015.

These financial statements made available to us are the responsibility of the management of the **Northern Smallholder Livestock Commercialization Project** in accordance with the accounting policies. The responsibility includes designing, implementing, maintaining internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement. In addition, the responsibility also includes selecting and applying appropriate accounting policies.

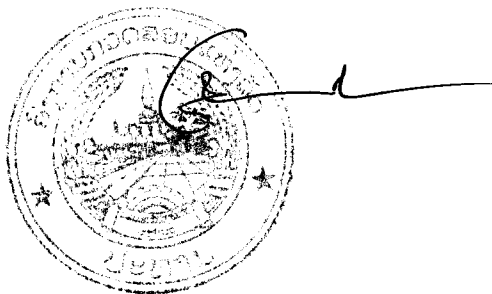
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by project management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion. *llh*

In Our opinion:

- A. The financial statements present fairly in all material respects the financial position of the **Northern Smallholder Livestock Commercialization Project** as of 30 September 2015 and the expenditures of the project for the year then ended in accordance with accounting principles adopted by the government of the Lao PDR;
- B. **The Northern Smallholder Livestock Commercialization Project** has utilized in all material respects all proceeds of the loan only for purposes of the project, in accordance with the loan agreement, and no proceeds of the loan have been utilized for other purposes;
- C. **The Northern Smallholder Livestock Commercialization Project** has complied in all material respects with all financial covenants of the loan agreement No: 3198-Lao (SF);
- D. The accompanying Statement of Imprest Account for loan gives a true and fair view of the balance of Imprest Account as at 30 September 2015 and the Project's receipts and disbursements via the Imprest Accounts for the year ended 30 September 2015 in accordance with the relevant covenants of loan agreement and relevant regulations established by the Asian Development Bank;
- E. The loan withdrawals were reconciled to the Statement of Expenditures (SOEs) prepared by the project during the period and those SOEs were adequately supported and are eligible for financing under the loan agreement of the project.

Vice President

State Audit Organization of Lao PDR



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Lao People's Democratic Republic
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Ministry of Agriculture and Forestry
Department of Livestock and Fishery
the Northern Smallholder Livestock Commercialization Project
Asian Development Bank (ADB), Loan no: 3198 LAO (SF)

**Notes to the Financial Statements of the Northern Smallholder Livestock Commercialization
Project from the April 1st, 2014 up to September 30th, 2015**

I. References:

- The Laws, decrees and regulations issuance by Lao PDR and Donor;
- The loan agreement no: 3198-LAO (SF), dated January 19th, 2015;
- The annual plan of the of the state audit organization of Lao P.D.R and the department;
- The Decision Order on appointment the audit team of the President of the State Audit Organization of Lao PDR no: 129/SAO, dated November 24th, 2015;

II. General information of the project

The loan agreement of the Northern Smallholder Livestock Commercialization Project signed by the government of Lao PDR (GOL) and the Asian Development Bank (ADB) in the January 19th, 2015. The ministry of agriculture and forest is the executing agency (EA) together with related departments of the ministry and the department of agriculture and forestry in the target province are the implementation units.

1. Location

The Vientiane project management office (VPMO) of the Northern Smallholder Livestock Commercialization Project locates in the department of livestock and fishery, ministry of agriculture and forestry, Vientiane capital and the Field Office locates in Luang Prabang, the Field Office do coordination and support four target implementation units (Luang Prabang, Luangnamtha, Oudomxay and Xiengkhuang province).

2. Objectives and goals of the project

The objectives of the Northern Smallholder Livestock Commercialization Project is to increase revenue to the smallholders livestock and agriculture business units by facilitate and supply the



need on commercialization of livestock production to local market and make a good opportunity in order to export livestock production into foreign market.

The objectives of the project are to:

- 1) To strengthen the smallholders livestock and livestock enterprises by setting up smallholder livestock production group and technologies training;
- 2) To improve the infrastructure on livestock value chain by improving livestock production equipment, slaughters and wet markets and;
- 3) To increase capability of smallholder livestock to access the credit loan by planning, administration and service-finance.

- **Area of the project**

The target area of the project consists of 12 districts of 4 selected provinces such as: district of Singh, Viengphoukha and Nalae (Luang Namth province); district of Phoukhoun, Phonexay and Viengkham (Luang Prabang province); district of Viengxay, Xiengkhor and Aed (Houapanh province) and district of Nonghet, Khoun and Phaxay (Xiengkhouang province).



3. Organizational structure

The Northern Smallholder Livestock Commercialization Project has 16 people consist in the national steering committee (NSC), there are 3 people in the Vientiane project management office (VPMO). In Xiengkhouang province, there are 12 people consist in the provincial steering committee (PSC), there are 5 people in provincial implementing unit (PIU), 3 people in Khoun district (Khoun DIU), 3 people in Nonghet district (Nonghet DIU) and 3 people in Phaxay district (Phaxay DIU). In Houapanh province, there are 12 consist in the in the provincial steering committee (PSC), there are 4 people in provincial implementing unit (PIU), 3 people in Aed district (Aed DIU), 3 people in Xiengkhor district (Xiengkhor DIU) and 3 people in Viengxay district (Viengxay DIU).

In Luang Prabang province, there are 12 people consist in the provincial steering committee (PSC), there are 4 people in the provincial implementing unit (PIU), 3 people in Viengkham district (Viengkham DIU), 3 people in Phoukhoun district (Phoukhoun DIU) and 3 people in Phonexay district (phonexay DIU). In Luang Namtha district, the project has 12 people consist in the provincial steering committee (PSC), there are 4 people in the provincial implementing unit (PIU), 3 people in Singh district (Singh DIU), 2 people in Viengphouka district (Viengphoukha DIU) and 2 people in Nalae district (Nalae DIU).

4. Fund sources of the project

The total value of the project at amount of 31.460.000,00 US dollar

- Asian Development Bank (ADB Loan) = 21.000.000,00 US dollar
- International Agriculture Development Fund (IFAD Loan) = 5.000.000,00 US dollar
- International Agriculture Development Fund (IFAD Grant) = 5.000.000,00 US dollar
- Government of Lao P.D.R = 460.000,00 US dollar

5. Length of operation

The duration of the project takes 07 years, the loan effective date is on March 2nd 2015 up to June 30th 2021 and the closing date for project account is on December 31st 2021.

6. Rule and regulation

- The Northern Smallholder Livestock Commercialization Project recorded the project's transaction by hand writing and Microsoft Excels spread sheets. The transactions were made by local currency (LAK) and converted into US dollar. The fiscal year accounting is 12 months based on fiscal year of state budget of which started from October 1st up to September 30th of the next year;

- The recording on project's receipt-expenditure is based on the cash basis;
- The financial statements made by year;
- The bidding on construction, maintenance follows to the Prime Minister's decree of government procurement of goods, works, maintenance and services number 03/PM, dated March 12th, 2004 and regulations of the Asian Development Bank that prescribed in the agreement.



7. The implementation on budger plan

- Previous year budget plan

Currency: US dollar

No:	Item	Amount allocated		Actual payment		Balance	
		ADB	GOL	ADB	GOL	ADB	GOL
1	Works	1.847.304,00	0,00	0,00	0,00	1.847.304,00	0,00
2	Vehicles and Equipment	713.191,00	87.700,00	0,00	0,00	713.191,00	87.700,00
3	Consulting Services	4.443.288,00	0,00	0,00	0,00	4.443.288,00	0,00
4	Implementation and Supervision	3.212.165,00	24.900,00	271.788,71	54.477,46	2.940.376,29	(29.577,46)
5	Vehicle and Equipment O&M	761.040,00	21.500,00	13.870,29	0,00	747.169,71	21.500,00
6	SLPMG Equipment and Materials	2.811.600,00	0,00	0,00	0,00	2.811.600,00	0,00
7	Farmer and value chain, training and regulations	3.104.698,00	0,00	0,00	0,00	3.104.698,00	0,00
8	Service contracts	794.170,00	0,00	0,00	0,00	794.170,00	0,00
9	Surveys and Studies	199.452,00	00,00	0,00	0,00	199.452,00	0,00
10	Audit Services	175.000,00	0,00	0,00	0,00	175.000,00	0,00
11	Interest During constructions	710.400,00	0,00	0,00	0,00	710.400,00	0,00
12	Unallocated	2.227.692,00	27.600,00	0,00	0,00	2.227.692,00	27.600,00
13	Land	0,00	300.000,00	0,00	0,00	0,00	300.000,00
	Total	21.000.000,00	461.700,00	285.659,00	54.477,46	20.714.341,00	407.222,54

Remark: for the fund source from international agriculture development fund (IFAD) at amount of US dollar 10.000.000,00 do not pay yet.

- Budget plan from April 1st 2014 up to September 30th 2015

Currency: US dollar

No:	Item	Annual plan	Actual payment	Balance
1	2	3	4	5=3-4
- Fund from Asian Development Bank (ADB)				
1	Works	39.400,00	0,00	39.400,00
2	Vehicles and Equipment	754.300,00	0,00	754.300,00
3	Consulting Services	0,00	0,00	0,00
4	Implementation and Supervision	358.300,00	271.788,71	86.511,29
5	Vehicle and Equipment O&M	115.000,00	13.870,29	101.129,71
6	SLPMG Equipment and Materials	20.000,00	0,00	20.000,00
7	Farmer and value chain, training and regulations	238.300,00	0,00	238.300,00
8	Service contracts	60.000,00	0,00	60.000,00
9	Surveys and Studies	65.000,00	0,00	65.000,00
10	Audit Services	0,00	0,00	0,00
11	Interest During constructions	0,00	0,00	0,00
12	Unallocated	0,00	0,00	0,00
	Total	1.650.300,00	285.659,00	1.374.641,00
- GOL fund				
1	Works	0,00	0,00	0,00
2	Vehicles and Equipment	0,00	0,00	0,00
3	Consulting Services	0,00	0,00	0,00
4	Implementation and Supervision	0,00	54.477,46	(54.477,46)
5	Vehicle and Equipment O&M	0,00	0,00	0,00
6	SLPMG Equipment and Materials	0,00	0,00	0,00
7	Farmer and value chain, training and regulations	0,00	0,00	0,00
8	Service contracts	0,00	0,00	0,00
9	Surveys and Studies	0,00	0,00	0,00
10	Audit Services	0,00	0,00	0,00
11	Interest During constructions	0,00	0,00	0,00
12	Unallocated	0,00	0,00	0,00
12	Works	0,00	0,00	0,00
	Total	0,00	54.477,46	



III. Notes to the financial statements of the Northern Smallholder Livestock Commercialization Project from April 1st 2014 up to September 30th 2015.

3.1. First General Imprest Account (BOL)

The balance of the first general imprest account as of 1st October 2014 was **US\$ 0,00**. The total receipts deposited (cash advance from ADB) into the first general imprest account during the fiscal year 2014-2015 under review amounted to **US\$ 1.247.200,00**. The total payments made from the first general imprest account under review amounted to **US\$ 0,00** and the first general imprest account balance at September 30th 2015 was **US\$ 1.247.200,00**.

3.2. Village Livelihood Fund (VLF)

The project loaned the fund from village livelihood fund (VLF) amounted to US dollar 285.659 and the whole amount of US dollar 285.659 paid into project's activities, of which US dollar 271.788,71 paid into category of Supervision and Implementation and US dollar 13.870,29 paid into Vehicle and Equipment O&M.

3.3. Lao government contribution fund (GOL)

The Lao government contribution fund (GOL) contributed into project's activity at total amount of US dollar 54.477,6 and the said amount of US dollar 54.477,46 was paid into category of Supervision and Implementation.



FINANCIAL STATEMENTS

Financial Statements
The Northern Smallholder Livestock Commercialization Project
ADB Loan No: 3198-Lao (SF)
Statement of Receipts-Payments
For the fiscal year 2014-2015

Description		Category	Current year	Previous year	Cumulative
			30-Sep-15	31 Sept -2014	
Receipts					
Government Contribution Fund			-	-	54.477,46
In kinds			54.477,46	-	54.477,46
In Cash			-		
Asian Development Bank			1.247.200,00		1.247.200,00
Direct Payment			-		-
Commitment Letter			-		-
Imprest Account			1.247.200,00		1.247.200,00
Cash Advance					-
Loan VLF			285.659,00	-	285.659,00
Bank Account (ADB.MFI.RO)			68.439,00	-	68.439,00
Bank Account (IFAD.MFI.RO)			28.966,00	-	28.966,00
Bank Account (SAVING.MFI.RO)			67.117,00	-	67.117,00
Bank Account (INTERST.MFI.RO)			121.137,00	-	121.137,00
Total Receipts			1.587.336,46	-	1.587.336,46
Payments					
1	Works		-	-	-
2	Equipment and Vehicles		-	-	-
3	Consulting Services		-	-	-
4	Implementation and Supervision		326.266,17	-	326.266,17
5	Vehicles and Equipment O&M		13.870,29	-	13.870,29
6	SLPMG Equipment and Materials		-	-	-
7	Farmer and Value Chain, Training and Regulation		-	-	-
8	Services Contracts		-	-	-
9	Survey and Studies		-	-	-
10	Audit Services		-	-	-
11	Interest During Contructions		-	-	-
12	Unallocated		-	-	-
Total Payments			340.136,46	-	340.136,46
Deficit/Surplus			1.247.200,00	-	1.247.200,00
Total balance brought forward			1.247.200,00	-	1.247.200,00
	Imprest Account		1.247.200,00	-	1.247.200,00
	Sub Account		-	-	-
	Pretty Cash		-	-	-
	Cash Advance				-
Closing Cash Balances			1.247.200,00	-	1.247.200,00
	Imprest Account		1.247.200,00	-	1.247.200,00
	Sub Account		-	-	-
	Pretty Cash		-	-	-
	Cash Advance				-



Northern Smallholder Livestock Commercialization Project

Statement of Source of Funds (All Sources)

Period 01/04/2014 to 30/09/2015

(Currency USD)

Louangprabang, date: 10/10/2015

Sources of Funds	Total up to the last F/Y		Current Fiscal year up to the last month		Total up to date	
	FOREIGN	GOL	FOREIGN	GOL	FOREIGN	GOL
I. Government of Lao PDR						
In Kind	-	-	54,477.46	54,477.46	54,477.46	54,477.46
In Cash	-	-	-	-	-	-
II. Asian Development Bank			1,247,200.00	1,247,200.00	1,247,200.00	1,247,200.00
1. Direct Payment	-	-	-	-	-	-
2. Commitment Letter	-	-	-	-	-	-
3. Imprest Fund	-	-	1,247,200.00	1,247,200.00	1,247,200.00	1,247,200.00
4. Interest Chages	-	-	-	-	-	-
III. Others Sources			285,659.00	285,659.00	285,659.00	285,659.00
1. Loan from VLF	-	-	285,659.00	285,659.00	285,659.00	285,659.00
Total	-	-	1,532,859.00	1,587,336.46	1,532,859.00	1,587,336.46

National Project Coordinator

Chief Accountant



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Souphavanh KEOVILAY

Mr. Troum Thong SY SOM PHOU

Northern Smallholder Livestock Commercialization Project

Statement of Sources and Uses of Funds (All Funds)

Period 01/04/2014 to 30/09/2015

(Currency USD)

Louangprabang, date: 10/10/2015

No.	Uses of Funds	Previous Fiscal Year	Current Fiscal Year	Cumulative up to date	Sources of Funds	Previous Fiscal Year	Current Fiscal Year	Cumulative up to date
	Category		340,136.46	340,136.46	Balance brought forward			
1	Civil works	-	-	-	- Bank Account (US\$)	-	-	-
2	Vehicles and Equipment	-	-	-	- Bank Account (KIP)	-	-	-
3	Consulting services	-	-	-	- Cash on hand	-	-	-
4	Supervision and Implementation	-	326,266.17	326,266.17	- Cash Advances	-	-	-
5	Vehicle and Equipment O&M	-	13,870.29	13,870.29				
6	SLPMG equipment and materials	-	-	-	1. ADB Loan		1,247,200.00	1,247,200.00
7	Farmer training	-	-	-	+ Direct Payment	-	-	-
8	Service contracts	-	-	-	+ Commitment Letter	-	-	-
9	Surveys and studies	-	-	-	+ Imprest Account	-	1,247,200.00	1,247,200.00
10	Audits	-	-	-	+ Interest Charges	-	-	-
11	Interest during Construction	-	-	-	2. Government Contribution		54,477.46	54,477.46
	Balance		1,247,200.00	1,247,200.00	- In Kind	-	54,477.46	54,477.46
1	Bank Account (USD)	-	-	-	- In Cash	-	-	-
2	Bank Account (Kip)	-	-	-	3. Other		285,659.00	285,659.00
3	Cash on hand	-	-	-	- Payable (VLF)	-	285,659.00	285,659.00
4	Advances	-	1,247,200.00	1,247,200.00				
5	Receivable	-	-	-				
6	Opened Balance	-	-	-	7. Opened Balance			
	Total:		1,587,336.46	1,587,336.46	Total:		1,587,336.46	1,587,336.46



National Project Coordinator

Chief Accountant

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Mr. Thounthong SYSONPHOU

Souphavanh KEOVILAY

Northern Smallholder Livestock Commercialization Project

Statement of Expenditures by Categories (All Funds)

Period 01/04/2014 to 30/09/2015

(Currency USD)

Louangprabang, date: 10/10/2015

Project Category	Total up to the last FY			Current Fiscal year up to the last month			Total up to date		
	ADB	GOL	Total	ADB	GOL	Total	ADB	GOL	Total
Civil works	-	-	-	-	-	-	-	-	-
Vehicles and Equipment	-	-	-	-	-	-	-	-	-
Consulting services	-	-	-	-	-	-	-	-	-
Supervision and Implementation	-	-	-	271,788.71	54,477.46	326,266.17	271,788.71	54,477.46	326,266.17
Vehicle and Equipment O&M	-	-	-	13,870.29	-	13,870.29	13,870.29	-	13,870.29
SLPMG equipment and material	-	-	-	-	-	-	-	-	-
Farmer training	-	-	-	-	-	-	-	-	-
Service contracts	-	-	-	-	-	-	-	-	-
Surveys and studies	-	-	-	-	-	-	-	-	-
Audits	-	-	-	-	-	-	-	-	-
Interest during Construction	-	-	-	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-	-	-	-
Total	-	-	-	285,659.00	54,477.46	340,136.46	285,659.00	54,477.46	340,136.46

National Project Coordinator



Chief Accountant

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Handwritten signature in blue ink: Thoun Thong SYSEM PHOU

Souphavanh KEOVILAY

Northern Smallholder Livestock Commercialization Project

Statement of Implementing Budget for ADB and GoL

Period 01/04/2014 to 30/09/2015

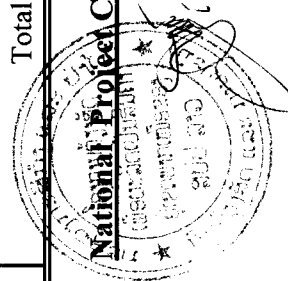
(Currency USD)

Louangprabang, date: 10/10/2015

	Categories	Budget for F.Y 2011-2012			Actual Expenses for F.Y 2011-2012			Balance		
		ADB	GOL	TOTAL	ADB	GOL	TOTAL	ADB	GOL	TOTAL
1	2	3	4	5=3+4	6	7	8=6+7	9=3-6	10=4-7	11=9+10
1	Civil works	0.00	-	-	-	-	-	-	-	-
2	Vehicles and Equipment	0.00	-	-	-	-	-	-	-	-
3	Consulting services	0.00	-	-	-	-	-	-	-	-
4	Supervision and Implementation	0.00	-	0.00	271,788.71	54,477.46	326,266.17	(271,788.71)	(54,477.46)	(326,266.17)
5	Vehicle and Equipment O&M	0.00	-	0.00	13,870.29	-	13,870.29	(13,870.29)	-	(13,870.29)
6	SLPMG equipment and materials	0.00	-	0.00	-	-	-	-	-	-
7	Farmer training	0.00	-	0.00	-	-	-	-	-	-
8	Service contracts	-	-	-	-	-	-	-	-	-
9	Surveys and studies	-	-	-	-	-	-	-	-	-
10	Audits	-	-	-	-	-	-	-	-	-
11	Interest during Construction	-	-	-	-	-	-	-	-	-
12	Unallocated	-	-	-	-	-	-	-	-	-
	Total	-	-	-	285,659.00	54,477.46	340,136.46	(285,659.00)	(54,477.46)	(340,136.46)

National Project Coordinator

Chief Accountant



Handwritten signature of the Chief Accountant.

Handwritten signature of Souphavanh KEOVILAY.

Souphavanh KEOVILAY

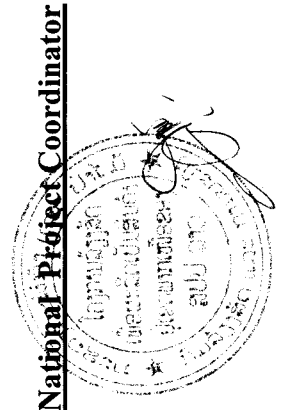
Northern Smallholder Livestock Commercialization Project

Statement of Loan Disbursement ADB

Period 01/04/2014 to 30/09/2015


(Currency USD) Louangprabang, date: 10/10/2015

Code	Project Category Title	Allocation		Brought forward		Current Fiscal Year		Total Amount		Balance	
		USD	SDR	USD	SDR	USD	SDR	USD	SDR	USD	SDR
01	Civil works	1,847,304.00	-	-	-	-	-	-	-	1,847,304.00	-
02	Vehicles and Equipment	713,191.00	-	-	-	-	-	-	-	713,191.00	-
03	Consulting services	4,443,288.00	-	-	-	-	-	-	-	4,443,288.00	-
04	Supervision and Implementation	3,212,165.00	-	-	-	271,788.71	-	271,788.71	-	2,940,376.29	-
05	Vehicle and Equipment O&M	761,040.00	-	-	-	13,870.29	-	13,870.29	-	747,169.71	-
06	SLPMG equipment and materials	2,811,600.00	-	-	-	-	-	-	-	2,811,600.00	-
07	Farmer training	3,104,698.00	-	-	-	-	-	-	-	3,104,698.00	-
08	Service contracts	794,170.00	-	-	-	-	-	-	-	794,170.00	-
09	Surveys and studies	199,452.00	-	-	-	-	-	-	-	199,452.00	-
10	Audits	175,000.00	-	-	-	-	-	-	-	175,000.00	-
11	Interest during Construction	710,400.00	-	-	-	-	-	-	-	710,400.00	-
12	Unallocated	2,227,692.00	-	-	-	-	-	-	-	2,227,692.00	-
	Total	21,000,000.00	-	-	-	285,659.00	-	285,659.00	-	20,714,341.00	-



National Project Coordinator

Chief Accountant


 Thoun Thong SY SOMPHOU

Souphavanh KEOVILAY