

**“Social safety net strengthening project”
Grant No. H726-TJ; Grant No. D270-TJ;
Loan No. 6175-TJ**

**The project financial statements
for the year ended December 31, 2018**

and independent auditors' report

**“SOCIAL SAFETY NET STRENGTHENING PROJECT”
GRANT NO. H726-TJ; GRANT NO. D270-TJ; LOAN NO. 6175-TJ**

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STATEMENT OF MANAGEMENT'S RESPONSIBILITIES FOR THE PREPARATION AND APPROVAL OF THE PROJECT FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

The following statement, which should be read in conjunction with the independent auditors' responsibilities is made with a view to distinguish the respective responsibilities of management and those of the independent auditors in relation to the project financial statements of the Project "Social safety net strengthening project", Grant No. H726-TJ; Grant No. D270-TJ; Loan No. 6175-TJ (the "Project").

Management is responsible for the preparation of the project financial statements that present fairly, in all material respects, the summary of funds received and expenditures paid and the summary of expenditures paid by project components of the Project for the year ended December 31, 2018 in accordance with International Public Sector Accounting Standard "Financial Reporting Under the Cash Basis of Accounting" (the "IPSAS") issued by the International Public Accounting Standards Board of the International Federation of Accountants and the World Bank's Financial Management Sector Board's "Guidelines: Annual Financial Reporting and Auditing for World Bank Financed Activities" (the "WB Guidelines").

In preparing the project financial statements, management is responsible for:

- selecting suitable accounting policies and applying them consistently;
- making judgments and estimates that are reasonable and prudent;
- stating whether IPSAS and WB Guidelines have been followed, subject to any material departures disclosed and explained in the project financial statements; and
- preparing the project financial statements on a going concern basis, unless it is inappropriate to presume that the Project will continue its activity for the foreseeable future.

Management is also responsible for:

- designing, implementing and maintaining effective and sound system of internal control and for revealing risks in system of internal control;
- maintaining proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the Project, and which enable them to ensure that the project financial statements of the Project comply with IPSAS and WB Guidelines;
- compliance with laws and regulations of the Republic of Tajikistan, accounting system of the Project and the requirements of the World Bank;
- taking such steps as are reasonably available to them to safeguard the assets of the Project; and
- detecting and preventing fraud and other irregularities.

The project financial statements for the year ended December 31, 2018 were approved and authorized for issue on May 6, 2019 by the management of the Project.

On behalf of the Management:



Kholzoda A.
Director of State Agency of health and social
protection of population of MHSPP of the Republic
of Tajikistan
Project Director

May 6, 2019
Dushanbe, the Republic of Tajikistan

Shokhaydarova N.
Chief accountant of State Agency of health and
social protection of population of MHSPP of the
Republic of Tajikistan

May 6, 2019
Dushanbe, the Republic of Tajikistan

INDEPENDENT AUDITORS' REPORT

To the management of the Project "Social safety net strengthening project" under the Ministry of Health and Social Protection of the Republic of Tajikistan and the State Committee on Investments and Government Property Management of the Republic of Tajikistan.

Report on the project financial statements

Opinion

- [1] We have audited the project financial statements of the Project "Social safety net strengthening project" (the "Project") which comprise the summary of funds received and expenditures paid and the summary of expenditures paid by project components for the year ended December 31, 2018, and a summary of significant accounting policies and other explanatory information (the "project financial statements").
- [2] In our opinion, the accompanying project financial statements present fairly, in all material respects, the summary of funds received and expenditures paid and the summary of expenditures paid by project components of the Project for the year ended December 31, 2018 in accordance with International Public Sector Accounting Standard "Financial Reporting Under the Cash Basis of Accounting" (the "IPSAS") issued by the International Public Sector Accounting Standards Board of the International Federation of Accountants, and the World Bank's Financial Management Sector Board's "Guidelines: Annual Financial Reporting and Auditing for World Bank Financed Activities" (the "WB Guidelines").

Basis for opinion

- [3] We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the project financial statements section of our report. We are independent of the Project 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 our audit of the project financial statements, and we have fulfilled our other 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.

Emphasis of matter

- [4] Without qualifying our opinion, we draw attention to Note 2 to the project financial statements which describe the basis of accounting. These project financial statements were prepared for complying with the appropriate World Bank Guidelines, Grant and Additional Financing agreement requirements.

Other matter

- [5] The project financial statements are prepared to assist the Project to comply with the requirements of the World Bank. As a result the project financial statements may not be suitable for another purpose.

Responsibilities of management and those charged with governance for the project financial statements

- [6] Management is responsible for the preparation and fair presentation of the project financial statements in accordance with International Public Sector Accounting Standard "Financial Reporting Under the Cash Basis of Accounting" (the "IPSAS") issued by the International Public Accounting Standards Board of the International Federation of Accountants, and the World Bank's Financial Management Sector Board's "Guidelines: Annual Financial Reporting and Auditing for World Bank Financed Activities" (the "WB Guidelines"), and for such internal control as management determines is necessary to enable the preparation of the project financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the project financial statements

- [7] 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 the project financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism 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 project 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 project financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- [8] 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.

Baker Tilly Klitou and Partners

Baker Tilly Klitou and Partners SRL

Chisinau, Republic of Moldova
May 6, 2019



“SOCIAL SAFETY NET STRENGTHENING PROJECT”
GRANT NO. H726-TJ; GRANT NO. D270-TJ; LOAN NO. 6175-TJ

**SUMMARY OF FUNDS RECEIVED AND EXPENDITURES PAID
FOR THE YEAR ENDED DECEMBER 31, 2018
(in US dollars)**

	Notes	For the year ended December 31, 2018	For the year ended December 31, 2017	Cumulative
Opening balance	4	802	29,265	-
Funds received				
Grant No. D270-TJ	5	309,065	-	309,065
Grant No. H726-TJ		-	117,611	2,968,454
Total funds received		<u>309,065</u>	<u>117,611</u>	<u>3,277,519</u>
Other income		4,397	1,371	6,742
Total receipts		<u>313,462</u>	<u>118,982</u>	<u>3,284,261</u>
Project expenses				
Goods, works, consultants' services and non-consulting services, including training and operating cost	6	225,763	147,290	3,195,040
Total project expenses		<u>225,763</u>	<u>147,290</u>	<u>3,195,040</u>
Foreign exchange loss		310	75	620
Other expenses		-	80	410
Closing balance	4	<u>88,191</u>	<u>802</u>	<u>88,191</u>

On behalf of the Management:



Kholzoda A.
Director of State Agency of health and social protection of population of MHSPP of the Republic of Tajikistan
Project Director

May 6, 2019
Dushanbe, the Republic of Tajikistan

Shokhaydarova N.
Chief accountant of State Agency of health and social protection of population of MHSPP of the Republic of Tajikistan

May 6, 2019
Dushanbe, the Republic of Tajikistan

The notes on pages 7-13 form an integral part of the project financial statements. The independent auditors' report is on pages 3-6.

“SOCIAL SAFETY NET STRENGTHENING PROJECT”
GRANT NO. H726-TJ; GRANT NO. D270-TJ; LOAN NO. 6175-TJ

**SUMMARY OF EXPENDITURES PAID BY PROJECT COMPONENTS
FOR THE YEAR ENDED DECEMBER 31, 2018**
(in US dollars)

	For the year ended December 31, 2018	For the year ended December 31, 2017	Cumulative
Part A: National registry of social protection	25,630	72,098	2,109,056
Part B: Capacity-building for launching nation-wide system of poverty-targeted social assistance	-	-	128,920
Part C: Project implementation support	90,491	75,192	847,422
Part D: Supporting national rollout of the targeted social assistance program, including the national registry of social protection	<u>109,642</u>	<u>-</u>	<u>109,642</u>
	<u>225,763</u>	<u>147,290</u>	<u>3,195,040</u>

On behalf of the Management:



Kobilzoda A.

Director of State Agency of health and social protection of population of MHSPP of the Republic of Tajikistan
Project Director

May 6, 2019

Dushanbe, the Republic of Tajikistan

Shokhaydarova N.

Chief accountant of State Agency of health and social protection of population of MHSPP of the Republic of Tajikistan

May 6, 2019

Dushanbe, the Republic of Tajikistan

The notes on pages 7-13 form an integral part of the project financial statements. The independent auditors' report is on pages 3-6.

**“SOCIAL SAFETY NET STRENGTHENING PROJECT”
GRANT NO. H726-TJ; GRANT NO. D270-TJ; LOAN NO. 6175-TJ**

**NOTES TO THE PROJECT FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018
(in US dollars)**

1. GENERAL INFORMATION

According to the Agreement between the Republic of Tajikistan and International Development Association (the “IDA”, “World Bank”) dated July 13, 2011, the World Bank provided a Grant No. H726-TJ in the amount of 2,100,000 Special Drawing Rights to the Republic of Tajikistan.

According to the Additional Financing Agreement between the Republic of Tajikistan and International Development Association (the “IDA”, “World Bank”) dated March 6, 2018, the World Bank provided the Grant No. D270-TJ in the amount of 700,000 Special Drawing Rights and the Credit No. 6175-TJ in the amount of 900,000 US dollars to the Republic of Tajikistan. In accordance with the Additional Financing Agreement added new Part D “Supporting national rollout of the targeted social assistance program, including the national registry of social protection”. The period of duration of the Additional Financing Agreement is from March 6, 2018 to December 31, 2019.

The Grants and Credit were provided for implementation of the Project “Social safety net strengthening project” (the “Project”).

Project purpose

The objective of the Project is to assist the Republic of Tajikistan in improving its capacity to plan, monitor, and manage social assistance for the poor through the development of a national registry of social protection and the provision of training, equipment, and related items for improving said capacity.

The Project consists of the following parts:

Part A: National registry of social protection

Part B: Capacity-building for launching nation-wide system of poverty-targeted social assistance

Part C: Project implementation support

Part D: Supporting National Rollout of the Targeted Social Assistance Program, including the National Registry of Social Protection

Part A. National registry of social protection

1. Developing a National Registry of Social Protection (the “NRSP”) for: (i) administering poverty-targeted social assistance benefits; (ii) determining eligibility for the benefits; (iii) controlling payments of these benefits; and (iv) planning and budgeting for said benefits.

2. Provision of goods, including computer equipment, printers, scanners, and electrical, telephone and internet connections, to strengthen the capacity of the Ministry of Labor and Social Protection (the “MLSP”) and community stakeholders to implement a nation-wide system of poverty-targeted social assistance.

Part B. Capacity building for launching nation wide system of poverty targeted social assistance

Carrying out training, workshops and seminars to build the capacity of MLSP, the Ministry of Finance and community stakeholders to launch and implement a nation-wide system of poverty-targeted social assistance as well as to maintain and operate said system.

Part C. Project implementation support.

Providing support for overall management and coordination of the Project and for carrying out fiduciary responsibilities, including procurement, financial reporting and accounting activities, audit, and other reporting for the Project.

Part D. Supporting National Rollout of the Targeted Social Assistance Program, including the National Registry of Social Protection

1. Providing support to the SASP to roll out the TSA Program, including:
 - (i) establishing additional regional coordination centers under SASP;
 - (ii) upgrading work places for district and Jamoat level staff, ensuring connectivity and stable electricity supply, and office logistics;
 - (iii) conducting public awareness and information campaigns of the TSA Program, including design of a communication strategy and production of information materials;
 - (iv) improving the mechanisms of the TSA Program beneficiary selection and benefit delivery;
 - (v) strengthening the TSA Program grievance redressal mechanism;
 - (vi) establishing mechanisms for participatory decision making by local communities for the TSA Program eligibility;
 - (vii) conducting gender analysis of the TSA Program;
 - (viii) conducting impact evaluation and beneficiary satisfaction survey of the TSA Program; and
 - (ix) providing training to the regional, district and Jamoat staff, including central level staff of SASP and other relevant branches of the Recipient's executive branch in new procedures of the TSA Program.
2. Provide support to the SMSES to: (i) design and implement new mechanism and database of electronic disability certification; and (ii) invest in the capacity of SM SES.
3. Provide support to SASP for the development of an integrated model of public service delivery through: (i) integrating the full process of disability certification into the NRSP; and (ii) supporting the transition from paper to a centralized electronic registration of beneficiaries for at least three different programs of social

Project management

The Project is implemented by Coordination Group at the Ministry of Health and Social Protection of the Republic of Tajikistan.

Original duration of the Project was from July 13, 2011 to December 31, 2015. According to letter from the World Bank dated August 18, 2014 there was prolongation under this Grant till June 30, 2016, as well as letter dated April 5, 2016 which stated that the closing date had changed to March 31, 2017.

As described in the letter received from the World Bank dated February 3, 2017, since the Project closes on March 31, 2017 and the Project must be active to prepare additional financing, the World Bank will proceed with an extension in the current Project until September 30, 2017 to allow for time for preparation of the additional financing.

Further there was one more extension of the Project term, thereby according to the received letter from the World Bank dated December 18, 2017 closing date had changed to March 30, 2018 and grace period until July 30, 2018.

According to Additional Financing Agreement between the Republic of Tajikistan and International Development Association dated March 6, 2018 closing date of the Project had changed to December 31, 2019.

2. PRESENTATION OF THE PROJECT FINANCIAL STATEMENTS

Basis of preparation

These project financial statements have been prepared in accordance with the International Public Sector Accounting Standard (the "IPSAS") "Financial Reporting under the Cash Basis of Accounting" issued by the Public Sector Committee of the International Federation of Accountants, and incorporate the following principal accounting policies, which have been consistently followed in all material respects and comply with the World Bank's Financial Management Sector Board's "Guidelines: Annual Financial Reporting and Auditing for World Bank Financed Activities" (the "WB Guidelines").

Under the cash basis approach income (or expenditure) is recognized when cash is received (or paid) irrespective of when goods or services are received or provided.

The Project's approved budget disclosed by categories of expenses is not publicly available and as such comparison of budget and actual amounts is not presented.

These project financial statements consist of:

- Summery of funds received and expenditures paid;
- Summery of expenditures paid by project components;
- Notes to the project financial statements, including short description of main statements of accounting policy and other descriptive notes.

The reporting currency of these project financial statements is US dollars (the "USD").

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Cash basis of accounting

The project financial statements are prepared on a cash basis of accounting. The cash basis of accounting recognizes transactions and events only when cash (including cash equivalents) is received or paid by the Project. The project financial statements prepared on the cash basis provide readers with information about the sources of cash raised during the period, the purposes for which cash was used and the cash balances at the reporting date. The measurement focus in the project financial statements is balances of cash and changes therein.

Foreign currency translation

Operations in foreign currency initially are counted in functional currency by the official currency exchange rate settled by the National Bank of Tajikistan (the "NBT") on a date of operation.

Funds received are translated into US dollars at official exchange rate of Special Drawing Rights (the "SDR") at the date of funds receipt. All payments made in local currency are translated into US dollars at the official exchange rate defined by NBT, at the date of transaction.

Monetary assets and liabilities expressed in foreign currency are converted to functional currency at official exchange rate on a date settled by the NBT.

All foreign exchange differences resulted from maturity or recounting are included in the summery of funds received and expenditures paid.

Non-monetary items are valued according to their historic cost in foreign currency, which are recalculated on rates of the initial operation date.

Cash and cash equivalents

Cash and cash equivalents include cash on hand and due from banks, which can be converted to the corresponding amount of cash in the short term. Balances of advances paid to employees at the end of the period are also part of closing cash position.

Taxes

Calculation and payment of personal income tax and social security contributions from income of local staff and consultants is made in accordance with the requirements and rates of the Tax Code of the Republic of Tajikistan and relevant legislation of the Republic of Tajikistan.

Project expenses

The expenses are recorded in the period when they were actually paid.

Sources of funds

The funds were provided by the World Bank to the Project by advance, replenishment of designated account or through direct payment to the end supplier of goods and/or services.

4. CASH AND CASH EQUIVALENTS

Cash and cash equivalents as at December 31, 2018 and 2017 comprise:

	Currency	Source of financing	December 31, 2018	December 31, 2017
Designated account	USD	Grant No. D270-TJ	86,048	-
Designated account	USD	Grant No. H726-TJ	-	-
Transit account	TJS	Grant No. D270-TJ	1,830	-
Transit account	TJS	Grant No. H726-TJ	-	802
Cash on hand	TJS	Grant No. D270-TJ	<u>313</u>	<u>-</u>
			<u><u>88,191</u></u>	<u><u>802</u></u>

5. FUNDS RECEIVED

The funds received were presented by the following financing methods and source of financing:

	For the year ended December 31, 2018	For the year ended December 31, 2017	Cumulative
Grant No. H726-TJ			
Advances	-	-	160,000
Reimbursement of expenses	<u>-</u>	<u>117,611</u>	<u>2,808,454</u>
	<u>-</u>	<u>117,611</u>	<u>2,968,454</u>
Grant No. D270-TJ			
Advances	200,000	-	200,000
Reimbursement of expenses	<u>109,065</u>	<u>-</u>	<u>109,065</u>
	<u>309,065</u>	<u>-</u>	<u>309,065</u>
	<u>309,065</u>	<u>117,611</u>	<u>3,277,519</u>

6. CUMULATIVE PROJECT EXPENDITURES

The Project expenses by components are presented in the summary of funds by project components. The Project expenses on major categories are presented in the summary of funds received and expenditures paid. Breakdown of the Project expenses by nature is presented as follows:

Goods, works, consultants' services and non-consulting services, including training and operating cost

	For the year ended December 31, 2018		For the year ended December 31, 2017		Cumulative		
	Grant No. D270-TJ	Grant No. H726-TJ	Total	Grant No. H726-TJ	Grant No. D270-TJ	Grant No. H726-TJ	Total
Payroll and related taxes	128,827	-	128,827	78,721	128,827	562,419	691,246
Equipment, software and generators for the database and pilot regional districts	15,318	-	15,318	-	15,318	599,178	614,496
Consulting services	-	-	-	29,230	-	539,116	539,116
Salaries and administrative expenses of social workers and couriers of the State agency for social protection of population of the Republic of Tajikistan	-	-	-	9,251	-	272,989	272,989
Office furniture	-	-	-	-	-	242,570	242,570
Forms and folders of targeted social assistance	54,666	-	54,666	-	54,666	76,412	131,078
Vehicles	-	-	-	-	-	98,137	98,137
Office renovation	-	-	-	1,495	-	76,879	76,879
Communications	3,392	802	4,194	10,733	3,392	61,867	65,259
Copiers	-	-	-	-	-	63,823	63,823
Trainings	-	-	-	-	-	62,730	62,730
Audit costs	2,000	-	2,000	6,000	2,000	59,824	61,824
Computer equipment	-	-	-	-	-	51,155	51,155
Containers for shipping and storage applications of targeted social assistance	-	-	-	-	-	47,384	47,384
Transportation services	-	-	-	-	-	39,949	39,949
Business trips	12,180	-	12,180	730	12,180	21,120	33,300
Stationery and household goods	1,665	-	1,665	6,852	1,665	19,510	21,175
Fuel	5,393	-	5,393	2,894	5,393	15,107	20,500
Information campaign in pilot districts	-	-	-	-	-	14,868	14,868
Study tours	-	-	-	-	-	10,296	10,296
Software	-	-	-	-	-	9,265	9,265
Workshops	-	-	-	-	-	6,706	6,706
Bank charges	1,234	-	1,234	868	1,234	5,325	6,559
Utility	-	-	-	-	-	3,299	3,299
Advertising expenses	286	-	286	-	286	996	1,282
Other	-	-	-	516	-	9,155	9,155
	<u>224,961</u>	<u>802</u>	<u>225,763</u>	<u>147,290</u>	<u>224,961</u>	<u>2,970,079</u>	<u>3,195,040</u>

7. FINANCIAL POSITION

Financial position as at December 31, 2018 and 2017 comprise of:

	December 31, 2018	December 31, 2017
ASSETS AND EXPENDITURES		
Cash and cash equivalents	88,191	802
Cumulative expenses	3,195,040	2,969,277
Foreign exchange loss	620	310
Other expenses	410	410
TOTAL ASSETS AND EXPENDITURES	3,284,261	2,970,799
FINANCING		
Funds received	3,277,519	2,968,454
Other income	6,742	2,345
TOTAL FINANCING	3,284,261	2,970,799

8. WITHDRAWAL APPLICATIONS

Withdrawal applications for the year ended December 31, 2018 comprise:

Sources of financing	Application	Date	Advance	Goods, works, consultants' services and non-consulting services, including training and operating cost	Total
Grant No. D270-TJ					
1	September 11, 2018	200,000	-	-	200,000
2	November 19, 2018	-	42,667	42,667	
3	November 30, 2018	-	66,398	66,398	
			200,000	109,065	309,065

9. SPECIAL ACCOUNT

Special account for the period from January 1, 2018 to December 31, 2018 comprise:

Bank	OJSC "Eskhata Bank"
Currency	US Dollars
Bank account	20206840000020100254
Bank's location	69 Shevchenko str. Dushanbe, the Republic of Tajikistan
Balance as at January 1, 2018	-
Advance	200,000
Reimbursement of expenses	<u>109,065</u>
Total funds received to the designated account	309,065
Expenses paid	15,865
Transfer between accounts	<u>207,152</u>
Balance as at December 31, 2018	86,048

10. UNDRAWN FUNDS

As at December 31, 2018 undrawn fund is presented as follows:

	Grant No.D270-TJ in SDR	Grant No. H726-TJ in SDR	Loan No. 6175-TJ in USD
Approved financing amount	700,000	2,100,000	900,000
Disbursed during the period from July 13, 2011 to December 31, 2018	221,934	2,099,736	-
Undrawn financing amount	478,066	264	900,000
Financing received as at January 1, 2018	-	2,099,736	-
Disbursed in 2018	221,934	-	-
Financing received as at December 31, 2018	221,934	2,099,736	-

11. COMMITMENTS

In the normal course of activities, the Project concludes agreements with suppliers of goods and services in accordance with the established budget and procurement plan. As at December 31, 2018 the Project had commitments for covering consulting service in the amount of 14,025 US dollars to Arzibaev A. for development of technical for databases for disableds.

12. LEGAL CASES

There were no any legal cases related to the Project.

13. EVENTS AFTER THE REPORTING DATE

Sources of financing	Application	Value Date	Direct Payment	Goods, works, consultants' services and non-consulting services, including training and operating cost	Total
Grant No. D270-TJ					
4		January 16, 2019	142,679	-	142,679
5		March 1, 2019	-	115,896	115,896
6		March 20, 2019	251,982	-	251,982
7		May 20, 2019	-	107,202	107,202

As at the date of issue of the project financial statements no other significant events or transactions occurred, except for the events or transactions described above.