

**ADDITIONAL FINANCING TO THE NATIONAL WATER RESOURCES  
MANAGEMENT PROJECT**

**SWISS GRANT NUMBER TFOB1013**

**IMPLEMENTED BY PROJECT IMPLEMENTATION UNIT  
UNDER THE WATER RESOURCES SERVICE  
UNDER THE MINISTRY OF AGRICULTURE OF THE KYRGYZ REPUBLIC**

**SPECIAL PURPOSE FINANCIAL STATEMENTS**

**AND**

**INDEPENDENT AUDITOR'S REPORT**

**For the year ended 31 December 2022**

**BISHKEK  
June 2023**

# ADDITIONAL FINANCING TO THE NATIONAL WATER RESOURCES MANAGEMENT PROJECT

SWISS GRANT NUMBER TF0B1013

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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 the Water Resources Service under the Ministry of Agriculture of the Kyrgyz Republic ("PIU WRS") is responsible for the preparation of the special purpose financial statements for the year ended 31 December 2022 of "Additional Financing to the National Water Resources Management Project" ("Project") financed by Grant Agreement: Swiss Grant Number TF0B1013 dated 5 November 2019, 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") 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 WRS'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 2022.


PIU WRS'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 Grant Agreement SWISS GRANT NUMBER TF0B1013 dated 5 November 2019, 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 2021 were authorized for issue on 5 June 2023 by the PIU WRS's Management.

On behalf of the PIU WRS's Management:

  
Ulanbek Torogeldiev  
Director PIU WRS

  
Aigul Januzakova  
Financial Manager PIU WRS



## INDEPENDENT AUDITOR'S REPORT

To the management of the Project Implementation Unit under the Water Resources Service under the Ministry of Agriculture of the Kyrgyz Republic ("PIU WRS")

### **Opinion**

We have audited the special purpose financial statements of "Additional Financing to the National Water Resources Management Project" ("Project") financed by Grant Agreement Swiss Grant Number TF0B1013 dated 5 November 2019 ("Grant Agreement"), and implemented by PIU WRS which comprise the statement of cash receipts and payments, and the statement of expenditures per components for the year ended 31 December 2022, 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 2022 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"). 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 WRS 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.

### **Emphasis of Matter-Slow progress of the Project implementation**

Without qualifying our opinion, we draw your attention to Note 7 of these special purpose financial statements disclosing slow progress in the Project implementation.

### **Responsibilities of the Management for the Financial Statements**

Management of the PIU WRS 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") 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 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**

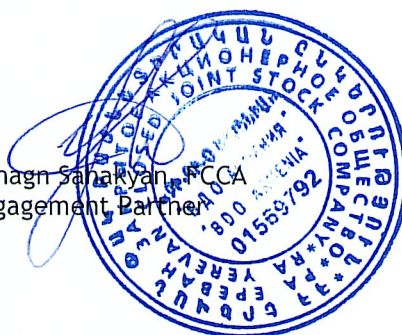
To comply with the terms of the Grant Agreement, the PIU WRS management shall insure that:

1. funds have been used in accordance with the conditions of the Grant 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 Grant Agreement. Interim Unaudited Financial Statements ("IFSS") issued by PIU WRS during the Reporting period are in agreement with the underlying books of account;
3. The Designated account used has been maintained in accordance with the provision of the Grant Agreement, and World Bank related guidelines.
4. Goods and Services financed have been procured in accordance with the Grant Agreement and provisions of the World Bank Procurement Guidelines.

In our opinion, the PIU WRS management has complied with the above requirements for the year ended 31 December 2022.

"BDO Armenia" CJSC  
5 June 2023

Vahagn Sahakyan, ACCA  
Engagement Partner



**Additional Financing to the National Water Resources Management Project**  
**Swiss Grant Number TF0B1013**

**Statement of cash receipts and payments**

For the year ended 31 December 2022

(Amounts are shown in US dollars)

Note	Actual		Cumulative as at 31 Dec 2021	Budget Cumulative as at 31 Dec 2022	Variance Cumulative as at 31 Dec 2022
	Year ended 31 Dec 2022	Cumulative as at 31 Dec 2022			
6	682,946	-	533,579	-	-
<b>TOTAL OPENING CASH</b>					
<b>Sources of Funds</b>					
Swiss Grant Number TF0B1013	810,745	2,038,827	600,000	1,228,082	
<b>TOTAL FUNDS</b>	<b>810,745</b>	<b>2,038,827</b>	<b>600,000</b>	<b>1,228,082</b>	
Other income	15,771	34,829	14,026	19,058	
<b>Project Expenditures</b>					
1. Goods, Consultants' services, Training, and Operating Costs for Parts 4 (as described in Schedule 1 of the Original Project), 5, and 6 under the Project					
Goods	357,915	498,470	140,555	840,305	341,835
Consultants' services	201,727	395,444	148,191	1,937,145	1,541,701
Training	118,703	156,152	37,449	592,647	436,495
Operating costs	203,009	395,482	138,464	356,097	(39,385)
<b>TOTAL PROJECT EXPENDITURES</b>	<b>881,354</b>	<b>1,445,548</b>	<b>464,659</b>	<b>3,726,194</b>	<b>2,280,646</b>
Other outflows	19,857	19,857	-	-	-
<b>TOTAL CLOSING CASH</b>	<b>608,251</b>	<b>608,251</b>	<b>682,946</b>	<b>682,946</b>	

PIU-NWRM  
 Ulanbek Torogeldiev  
 Director PIU WRS

Aigul Januzakova  
 Financial Manager PIU WRS

5 June 2023

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



**Additional Financing to the National Water Resources Management Project**  
**Swiss Grant Number TF0B1013**

**Statement of expenditures per components**

For the year ended 31 December 2022

(Amounts are shown in US dollars)

Activity	Actual		Cumulative as at 31-Dec-2022	Budget Cumulative as at 31 Dec 2021	Variance Cumulative as at 31 Dec 2022
	FY2022	FY2021			
<b>Part 5. Strengthening National Water Management Capacity</b>	<b>224,772</b>	<b>159,420</b>	<b>402,788</b>	<b>2,215,341</b>	<b>(1,812,553)</b>
5.a. Water resources management at the national level	87,894	115,488	203,575	1,411,929	(1,208,355)
5.b. Water resources management at the river basin level	136,878	43,932	199,213	803,412	(604,199)
<b>Part 6. Irrigation and Drainage Management</b>	<b>444,599</b>	<b>161,975</b>	<b>633,697</b>	<b>1,122,149</b>	<b>(488,452)</b>
6.a. Preparation of an irrigation and land improvement sector policy and a strategy for irrigation management	267,569	55,474	323,043	403,178	(80,135)
6.b. Preparation of irrigation and land improvement investment plan	-	-	-	-	-
6.c. Improved management of both canal/off-farm and on-farm system	177,030	106,501	310,654	718,971	(408,317)
<b>Part 4. Project Management</b>	<b>211,982</b>	<b>143,264</b>	<b>409,062</b>	<b>388,703</b>	<b>20,359</b>
<b>Total</b>	<b>881,354</b>	<b>464,659</b>	<b>1,445,548</b>	<b>3,726,194</b>	<b>(2,280,646)</b>

  
**Ulanbek Torogeldiev**  
 Director of PIU WRS



**Aigul Januzakova**  
 Financial Manager PIU WRS

5 June 2023

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

**Additional Financing to the National Water Resources Management Project**  
**Swiss Grant Number TF0B1013**

**Notes to the special purpose financial statements**

For the year ended 31 December 2022

*(Amounts are shown in US dollars)*

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**1. General information**

**1.1. The Project**

According to the Grant Agreement between the Kyrgyz Republic and the International Development Association (“IDA”, “WB”) on 5 November 2019, Swiss Grant Number TF0B1013, the IDA acting as administrator of Kyrgyz Republic National Water Resources Management Project Single Donor Trust Fund, provided to the Kyrgyz Republic grant in the amount of 4,490,000 United States dollars (USD).

The Grant is provided for implementation of “Additional Financing to the National Water Resources Management Project” (the Project).

The Grant Agreement became effective on 11 May 2020.

The Closing date of Swiss Grant Number TF0B1013 was amended and set April 01, 2024 (as updated). The updated Grace Period for submitting withdrawal application for expenditures incurred before the Closing date is four months following the Closing dates: August 1, 2024.

**1.2. The Project objectives**

The purpose of the Project is to build Kyrgyz Republic water resources management capability and irrigation service delivery for the benefit of water users.

The Project comprises of the following parts:

Part 4: Project Management

Carrying out Project management, including, administration, coordination, procurement, financial management and monitoring, management of environmental and social safeguards, and evaluation of the Project.

Part 5: Strengthening National Water Resources Management Capacity

- (a) Provide support to establish, at the national level, institutional structure for national water resources management.
- (b) Provide support to establish institutional capacity, at the river basin level, namely the river basin water resources management offices, and the river basin council of stakeholder participation.

Part 6: Irrigation and Drainage System Management

Provide support to improve operation and maintenance of both main canal/off-farm and on-farm systems through, inter alia:

- (a) preparation of an irrigation and land improvement sector policy and a strategy for irrigation management decentralization and transfer;
- (b) preparation of irrigation and land improvement investment plan; and
- (c) improvement management of both canal/off-farm and on-farm systems.



**Additional Financing to the National Water Resources Management Project**  
**Swiss Grant Number TF0B1013**

**Notes to the special purpose financial statements**

For the year ended 31 December 2022

*(Amounts are shown in US dollars)*

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**1.3. Budget**

The percentage of expenditures to be financed (inclusive of taxes) from Swiss Grant Number TF0B1013 is set 100%.

The total budget of the project is as follows:

Category	SWISS GRANT NUMBER TF0B1013	Total
	USD	USD
(1) Goods, Consultants' services, Training, and Operating Costs for Parts 4 (as described in Schedule 1 of the Original Project), 5, and 6 under the Project	4,490,000	4,490,000
<b>Total</b>	<b>4,490,000</b>	<b>4,490,000</b>

**1.4. Project Implementation**

The Project was implemented by the Project Implementation Unit of Water Resources Service under the Ministry of Agriculture of the Kyrgyz Republic. ("PIU WRS")

It was renamed to Project Implementation Unit of Water Resources Service under the Ministry of Agriculture of the Kyrgyz Republic in accordance with the decree of the Government of the Kyrgyz Republic # 38 dated February 12, 2021,

The PIU WRS was established for the purpose of the Project implementation by the Decree #118 dated 1 June 2006 of the Ministry of Agriculture of the Kyrgyz Republic.

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

**Notes to the special purpose financial statements**

For the year ended 31 December 2022

(Amounts are shown in US dollars)

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**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), 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 recognized as a source of project funds when the cash is received. Project expenditures are recognized 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 "Aiyl Bank" (AB), on the date of transaction.

Cash balances held in AB at the reporting date are translated into USD at the exchange rate determined by the AB 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 AB as at 31 December 2021 is USD 1 = 84.80 KGS.

The exchange rate defined by the AB as at 31 December 2022 is USD 1 = 84.80 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.



**Additional Financing to the National Water Resources Management Project**  
**Swiss Grant Number TF0B1013**

**Notes to the special purpose financial statements**

For the year ended 31 December 2022

(Amounts are shown in US dollars)

**3. Summary of Summary Reports and SOEs**

Withdrawal application No	Withdrawal application value date	Payment categories	Total
		1. Goods, Consultants' services, Training, and Operating Costs for Parts 4 (as described in Schedule 1 of the Original Project), 5, and 6 under	
7	21-Jan-2022	86,111.70	86,111.70
10	25-Apr-2022	158,509.09	158,509.09
11	22-Jul-2022	182,695.55	182,695.55
12	10-Aug-2022	184,807.58	184,807.58
13	28-Oct-2022	198,620.71	198,620.71
<b>Total</b>		<b>810,744.63</b>	<b>810,744.63</b>

**4. Statement of Designated Account**

Grant	Swiss Grant Number TF0B1013
Designated account number	1350108036380514
Bank	OJSC "Aiyl Bank"
Bank location	Logvinenko 14, Bishkek, Kyrgyz Republic
Account currency	USD

	<b>FY2022</b>	<b>FY2021</b>
<b>1. Opening balance</b>	663,888	528,547
2. Add: opening discrepancy	-	-
3. IDA advance/replenishment	810,745	600,000
4. Less: Refund to IDA from DA	-	-
<b>5. Present outstanding amount advanced to DA</b>	<b>1,474,633</b>	<b>1,128,547</b>
6. DA closing balance	559,567	663,888
7. Add: Amount of eligible expenditures paid	881,354	464,659
8. Less: interest earned (if credited to DA)	-	-
<b>9. Total advance accounted for</b>	<b>1,440,921</b>	<b>1,128,547</b>
10. Closing discrepancy (5)-(9)*	33,712	-

\*Advances made to employee to incur project expenses (Note 6).

**Additional Financing to the National Water Resources Management Project**  
**Swiss Grant Number TF0B1013**

**Notes to the special purpose financial statements**

For the year ended 31 December 2022

(Amounts are shown in US dollars)

**5. Statement of Financial Position**

	Note	31-Dec-22 USD	31-Dec-21 USD
<b>ASSETS</b>			
Cash	6	608,251	682,946
Prepayments		-	-
<b>Total assets</b>		<b>608,251</b>	<b>682,946</b>
<b>LIABILITIES</b>			
Payables		-	-
<b>Total liabilities</b>		<b>-</b>	<b>-</b>
<b>NET ASSETS</b>			
<b>Cumulative income</b>			
Swiss Grant Number TF0B1013	8	2,038,827	1,228,082
Other income	9	34,829	19,058
		<b>2,073,656</b>	<b>1,247,140</b>
<b>Cumulative expenses</b>			
Project expenses	7	1,445,548	564,194
Other outflows	10	19,857	-
		<b>1,465,405</b>	<b>564,194</b>
<b>Total net assets</b>		<b>608,251</b>	<b>682,946</b>

**6. Cash**

	Underlying Currency	31-Dec-22 USD	31-Dec-21 USD
<b>Swiss Grant Number TF0B1013</b>			
Designated Account	USD	559,567	663,888
		<b>559,567</b>	<b>663,888</b>
<b>Other</b>			
Interest account	USD	14,964	19,055
Interest account	KGS	8	3
Receivables account (b)	KGS	33,712	
		<b>48,684</b>	<b>19,058</b>
		<b>608,251</b>	<b>682,946</b>

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

(b) Advance payments held at authorized staff of the Project, to carry out cash expenditures for the Project purposes.



**Additional Financing to the National Water Resources Management Project**  
**Swiss Grant Number TF0B1013**

**Notes to the special purpose financial statements**

For the year ended 31 December 2022

(Amounts are shown in US dollars)

**7. Project expenditure progress**

Project Activity	Cumulative Expenditures as at 31 Dec 2022	Total budget	Implementation*
	USD	USD	%
Part 5. Strengthening National Water Management Capacity	402,788	2,418,000	17%
Part 6. Irrigation and Drainage Management	633,697	1,452,000	44%
Part 4. Project Management	409,062	619,000	66%
<b>Total</b>	<b>1,445,548</b>	<b>4,489,000</b>	<b>32%</b>

Project Category	Cumulative Expenditures as at 31 Dec 2022	Total budget	Implementation*
	USD	USD	%
1. Goods, Consultants' services, Training, and Operating Costs			
Goods	498,470	2,299,911	22%
Consultants' services	395,444	1,159,084	34%
Training	156,152	218,837	71%
Operating costs	395,482	812,167	49%
<b>Total</b>	<b>1,445,548</b>	<b>4,490,000</b>	<b>32%</b>

(\*) The project became effective on 11 May 2020, however, as at 31 Dec 2022, only 32% of the project budget is implemented.

The implementation of the project was delayed due to the pandemic that began almost immediately after the start of the project and the entry of institutional changes into force in the water sector in 2021.

Due to the separation of water management functions, the implementation of activities under Component 1 was transferred to the Ministry of Natural Resources, Ecology and Technical Supervision.

To ensure an effective cooperation between the two ministries, a Protocol of Intentions and Interaction was signed between the Ministry of Agriculture and the Ministry of Natural Resources, Ecology and Technical Supervision of the Kyrgyz Republic on April 28, 2022. Based on this, an approval was required on an updated action plan, as well as for making changes to the procurement plan. These circumstances significantly affected the implementation of the Project and utilization of funds.

**8. Financing**

**8.1. SWISS GRANT NUMBER TF0B1013**

	FY2022 USD	FY2021 USD	Cumulative as at 31 Dec 2021 USD
Advances/ (advance recovery)	-	121,918	750,000
SOE and Summary Report	810,745	478,082	1,288,827
<b>Total</b>	<b>810,745</b>	<b>600,000</b>	<b>2,038,827</b>

**Additional Financing to the National Water Resources Management Project**  
**Swiss Grant Number TF0B1013**

**Notes to the special purpose financial statements**

For the year ended 31 December 2022

(Amounts are shown in US dollars)

Total financing budget	4,490,000
Percentage of finance provided as at 31 Dec 2022	45%

**9. Other income**

	FY2022	FY2021	Cumulative as at 31 Dec 2022
	USD	USD	USD
Interest accrued*	15,771	19,058	34,829
<b>Total</b>	<b>15,771</b>	<b>19,058</b>	<b>34,829</b>

\* Interest accrued on the designated account.

**10. Other outflow**

	FY2022	Cumulative as at 31 Dec 2021
	USD	USD
Transfer of interest to state budget	19,058	19,058
Other expenditures (bank charges)	799	799
<b>Total</b>	<b>19,857</b>	<b>19,857</b>

**11. Event after reporting date**

**11.1. Military conflict between Russian Federation and Republic of Ukraine**

On February 24, 2022, Russia launched a large-scale military conflict against Ukraine. In order to resist Russia, the EU and the United States, and other countries around the world, have imposed economic and political sanctions, as a result of which the Russian economy is facing significant issues. At present, the course of the war, the impact of sanctions, and the extent of the consequences are unpredictable.

Taking into consideration of Russia's political and economic influence on the Kyrgyz Republic, as well as the fact that country is a member of the Russia lead Eurasian Economic Union (EEU), the current situation may indirectly affect the stability of Kyrgyz Republic's financial and economic systems.

At the moment, given the unpredictability of these circumstances, the Project management finds it difficult to assess the potential impact on the Project implementation.

**12. Litigations**

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



**Additional Financing to the National Water Resources Management Project**  
**Swiss Grant Number TF0B1013**

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

For the year ended 31 December 2022

*(Amounts are shown in US dollars)*

Swiss Grant Number TF0B1013

Expenditure Category	Application N	PIU WRS	WB	Difference
		USD	USD	USD
1. Goods, Consultants' services, Training, and Operating Costs for Parts 4 (as described in Schedule 1 of the Original Project), 5, and 6 under the Project	7	86,111.70	86,111.70	-
	10	158,509.09	158,509.09	-
	11	182,695.55	182,695.55	-
	12	184,807.58	184,807.58	-
	13	198,620.71	198,620.71	-
<b>Total</b>		<b>810,744.63</b>	<b>810,744.63</b>	-