

**“Emergency COVID-19 Project”
Credit No. 6603-KG, Grant No. D605-KG**

**The project financial statements
for the year ended December 31, 2022**

and independent auditor’s report

**EMERGENCY COVID-19 PROJECT
CREDIT NO. 6603-KG, GRANT NO. D605-KG**

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**“EMERGENCY COVID-19 PROJECT”
CREDIT NO. 6603-KG, GRANT NO. D605-KG**

**STATEMENT OF MANAGEMENT’S RESPONSIBILITIES FOR THE PREPARATION AND APPROVAL OF
THE PROJECT FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022**

The following statement, which should be read in conjunction with the independent auditor’s responsibilities is made with a view to distinguish the respective responsibilities of management and those of the independent auditor in relation to the project financial statements of the Project “Emergency COVID-19 Project”, Credit No. 6603-KG, Grant No. D605-KG (the “Project”) under financing agreement between the Kyrgyz Republic and International Development Association (“IDA”).

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 parts for the year ended December 31, 2022 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:

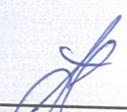
- selecting suitable accounting policies and applying them consistently;
- making judgments and estimates that are reasonable and prudent;
- stating whether IPSAS and WB Guidelines have been followed, subject to any material departures disclosed and explained in the project financial statements; and
- preparing the project financial statements on the assumption that the Project will be implemented in accordance with the established period.

Management of the Project 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 Project financial position, and which enable them to ensure that the project financial statements comply with IPSAS and WB Guidelines;
- compliance with laws and regulations of the Kyrgyz Republic, and the requirements of the operational manual 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, error and other irregularities.

The project financial statements for the year ended December 31, 2022 were approved and authorized for issue on May 19, 2023 by the Management of the Project.

On behalf of the Management:


Toktorbaeva Zh. A.
Director of PIU under MES KR

May 19, 2023
Bishkek, the Kyrgyz Republic




Kachybekova A. I.
Financial manager of PIU under MES KR

May 19, 2023
Bishkek, the Kyrgyz Republic

INDEPENDENT AUDITOR'S REPORT

To the Management of the Project "Emergency COVID-19 Project" under the Ministry of Health of the Kyrgyz Republic:

Report on the project financial statements

Opinion

We have audited the accompanying project financial statements of the Project "Emergency COVID-19 Project" (the "Project") which comprise the summary of funds received and expenditures paid and the summary of expenditures paid by project parts for the year ended December 31, 2022, and a summary of significant accounting policies and other explanatory information (the "project financial statements").

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 parts for the year ended December 31, 2022 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

We conducted our audit in accordance with International Standards on Auditing (the "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 (the "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

Without qualifying our opinion, we draw attention to Note 2 to the project financial statements, which describe the basis of accounting. The project financial statements were prepared for complying with the appropriate World Bank Guidelines and Financing and Grant agreements requirements. These circumstances do not lead to modification of the auditor's opinion.

Other matter

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

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.

**“EMERGENCY COVID-19 PROJECT”
CREDIT NO. 6603-KG, GRANT NO. D605-KG**

**SUMMARY OF FUNDS RECEIVED AND EXPENDITURES PAID
FOR THE YEAR ENDED DECEMBER 31, 2022**

(in US dollars)

	Notes	For the year ended December 31, 2022	For the year ended December 31, 2021	Cumulative
Opening balance	4	377,325	429,238	-
MHIF's liabilities under the Ministry of Health of the Kyrgyz Republic		-	285,360	-
UNICEF's commitment		-	5,666	-
Funds received				
Grant No. D605-KG	5	1,127,484	1,967,850	4,702,787
Credit No. 6603-KG	5	1,127,484	1,967,850	4,702,269
Total funds received		2,254,968	3,935,700	9,405,056
Other income	6	17,712	21,029	45,964
Total receipts		2,272,680	3,956,729	9,451,020
Expenses				
Goods, Works, Non-consulting services, Consulting services, Training and Operating Costs for the Project				
Goods	7	1,681,064	3,350,575	7,381,423
Works	7	-	96,496	96,496
Non-consulting services	7	-	-	-
Consulting services	7	13,440	16,436	29,876
Training	7	8,246	10,166	18,412
Incremental operating costs	7	180	69,004	118,737
Payments of Funds Transfers under Parts 1.2 (iv) of the Project	7	54,694	752,830	908,512
Total expenses		1,757,624	4,295,507	8,553,456

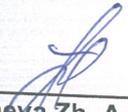
**“EMERGENCY COVID-19 PROJECT”
CREDIT NO. 6603-KG, GRANT NO. D605-KG**

**SUMMARY OF FUNDS RECEIVED AND EXPENDITURES PAID
FOR THE YEAR ENDED DECEMBER 31, 2022 (CONTINUED)**

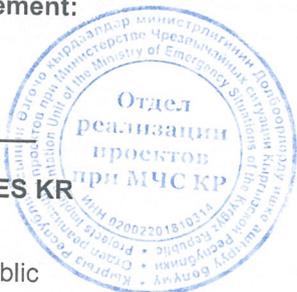
(in US dollars)

	Notes	For the year ended December 31, 2022	For the year ended December 31, 2021	Cumulative
Other expenses	8	40,166	4,161	45,349
Loss from foreign exchange differences, net		<u>91</u>	<u>-</u>	<u>91</u>
Closing balance	4	<u><u>852,124</u></u>	<u><u>377,325</u></u>	<u><u>852,124</u></u>

On behalf of the Management:


Toktorbaeva Zh. A.
Director of PIU under MES KR

May 19, 2023
Bishkek, the Kyrgyz Republic




Kachybekova A. I.
Financial manager of PIU under MES KR

May 19, 2023
Bishkek, the Kyrgyz Republic

The notes on pages 8-16 form an integral part of the project financial statements. The independent auditor's report is on pages 3-4.

**“EMERGENCY COVID-19 PROJECT”
CREDIT NO. 6603-KG, GRANT NO. D605-KG**

**NOTES TO THE PROJECT FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

(in US dollars)

1. GENERAL INFORMATION

According to the Agreement between the Kyrgyz Republic and International Development Association dated April 7, 2020 (the “IDA”), the IDA provided a Grant No. D605-KG in the amount of 4,500,000 special drawing rights (the “SDR”) and Credit No. 6603-KG in the amount of 4,500,000 SDR.

Project purpose

The objective of the Project is to prepare and respond to the COVID-19 pandemic in the Kyrgyz Republic.

The Project comprises the following parts:

Part 1: Emergency COVID-19 response;

Part 2: Implementation Management and Monitoring and Evaluation.

Part 1: Emergency COVID-19 Response

1.1 Case Detection, Case Confirmation, Contact Tracing, Case Recording, Case Reporting aimed at: a) strengthening disease surveillance systems, public health laboratories, and epidemiological capacity for early detection and confirmation of cases; b) combination of detection of new cases with active contact tracing; c) support epidemiological investigation; d) strengthening risk assessment; e) provision of on-time data and information for guiding decision-making and response and mitigation activities through provision of:

(i) training, personal protection equipment for staff, vehicles and minor upgrading works for selected Points of Entry;

(ii) vehicles, equipment and supplies for rapid response teams; and

(ii) equipment and supplies for laboratories.

1.2 Strengthening Public Health

Strengthening the health system preparedness, quality of medical care provided to COVID-19 patients and minimizing the risks for health personnel and patients through provision of:

(i) medical goods such as medicines, medical supplies and equipment;

(ii) equipment and supplies for Intensive Care Units (ICUs) in selected hospitals;

(iii) personal protection equipment and infection control materials in hospitals and primary care facilities;

(iv) medicines for case management of COVID-19 patients;

(v) *medical waste management and disposal systems;*

(vi) provision of funds transfers to selected public hospitals to finance inter alia: a) provision and/or repair of handwashing and hygiene facilities; b) upgrading electrical work to safely operate medical equipment; c) maintenance and cleaning of COVID-19 wards; d) carrying out other emergency repairs to ensure patient and staff safety and infection prevention and control; e) temporary expansion of physical hospital space to existing buildings or temporary structures, such as hospital tents or containers, excluding construction of buildings; f) temporary housing needs (such as rental of hostels or existing buildings, and excluding construction of buildings) and associated communal expenses of health care workers involved in care for COVID-19 patients; and g) surge staffing needs (such as salaries for additional staff and top-ups on salaries for existing staff) for care for COVID-19 patients.

Part 2. Implementation Management and Monitoring and Evaluation

Support for Project implementation and management including:

(i) support for procurement, financial management, environmental and social risk management, monitoring and evaluation, and reporting;

(ii) training; and

(iii) operating costs.

Project management

The Management is implemented by the Projects Implementation Unit (the "PIU") under the Ministry of Emergency Situations of the Kyrgyz Republic.

Duration period of the Project under financing agreement Grant No. D605-KG and Credit No. 6603-KG is from May 4, 2020 to March 31, 2022. The Project completion date has been extended to June 30, 2024 with the entry into force of the Additional Financing Agreement.

2. PRESENTATION OF THE PROJECT FINANCIAL STATEMENTS

Basis of preparation

The project financial statements has 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 system 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 in these project financial statements.

The project financial statements consist of:

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

The reporting currency of the project financial statements is US dollar.

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. The project financial statements prepared under 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

Operations in foreign currency initially are counted in functional currency using the currency exchange rate set by the commercial bank 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 the serving commercial bank at the date of transaction.

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

All exchange differences arising from the redemption or revaluation of monetary items are included in the summary of funds received and expenditures paid.

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.

Taxes

Calculation and payment of personal income tax contributions from income of staff and consultants as well as social security to the Social Fund of the Kyrgyz Republic is made in accordance with the requirements and rates of the Tax Code of the Kyrgyz Republic and relevant legislation of the Kyrgyz Republic.

Expenses

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

Sources of funds

The funds were provided by the IDA to the Project by advance, replenishment of designated account, special commitment and direct payment to a supplier of goods and/or services.

Other income

Other income represents interest income accrued by the serving commercial bank on the outstanding balances of cash on designated account and collateral guarantee.

Other expenses

Other expenses comprise bank fees, transfer of interest income to Ministry of Finance of the Kyrgyz Republic and expenses for the publication of tender announcements.

4. CASH AND CASH EQUIVALENTS

Cash and cash equivalents as at December 31, 2022 and 2021 are presented as follows:

	Source of financing	Currency	December 31, 2022	December 31, 2021
Designated account	Credit No. 6603-KG	US dollar	425,800	177,128
Designated account	Grant No. D605-KG	US dollar	425,800	177,128
Tender account	Other	US dollar	475	8,222
Tender account	Other	Kyrgyz som	-	2,959
Interest account	Other	US dollar	49	11,686
Interest account	Other	Kyrgyz som	-	202
			<u>852,124</u>	<u>377,325</u>

5. FUNDS RECEIVED

The funds received are presented by the following methods and sources of financing:

	For the year ended December 31, 2022	For the year ended December 31, 2021	Cumulative
Grant No. D605-KG			
Designated account replenishment	620,334	1,618,911	2,416,093
Direct payments	507,150	285,818	1,991,608
Advances	-	-	255,000
Special commitment	-	65,954	76,957
Refunds	-	(2,833)	(36,871)
	<u>1,127,484</u>	<u>1,967,850</u>	<u>4,702,787</u>
Credit No. 6603-KG			
Designated account replenishment	620,334	1,618,911	2,416,090
Direct payments	507,150	285,818	1,991,092
Advances	-	-	255,000
Special commitment	-	65,954	76,957
Refunds	-	(2,833)	(36,870)
	<u>1,127,484</u>	<u>1,967,850</u>	<u>4,702,269</u>
	<u>2,254,968</u>	<u>3,935,700</u>	<u>9,405,056</u>

6. OTHER INCOME

Other income is presented as follows:

	For the year ended December 31, 2022	For the year ended December 31, 2021	Cumulative
Interest income	17,712	12,807	33,187
Collateral guarantee	-	8,222	12,777
	<u>17,712</u>	<u>21,029</u>	<u>45,964</u>

7. EXPENSES

Expenses by parts are presented in the summary of expenditures paid by project parts. The Project expenses on major categories are presented in the summary of funds received and expenditures paid. Breakdowns of the Project expenses by categories, nature and sources of financing are presented as follows:

	For the year ended December 31, 2022		For the year ended December 31, 2021		Cumulative	
	Grant No. D605-KG	Credit No. 6603-KG	Grant No. D605-KG	Credit No. 6603-KG	Grant No. D605-KG	Credit No. 6603-KG
Goods						
Purchase of vehicles	507,150	507,150	143,745	143,745	789,598	789,082
Non-invasive ventilator	-	-	413,501	413,501	413,501	413,501
Purchase of ambulance	-	-	226,219	226,219	379,199	379,199
Medical supplies (retroactive financing)	-	-	119,168	119,168	371,879	371,879
Medicine expenses	-	-	-	-	307,242	307,242
Lab reagents	-	-	277,811	277,811	277,811	277,811
Breathing oxygen therapy equipment	-	-	245,000	245,000	245,000	245,000
Medical diagnostic equipment	-	-	93,630	93,630	239,883	239,883
Portable ventilator	-	-	45,993	45,993	107,987	107,987
Diesel generator	104,778	104,778	-	-	104,778	104,778
Video laryngoscope	91,358	91,358	-	-	91,358	91,358
Anesthesia and respiratory device	65,694	65,694	-	-	65,694	65,694
Monitors for patients	-	-	-	-	52,308	52,308
Sterilization equipment	51,287	51,287	-	-	51,287	51,287
Intensive care equipment	-	-	28,638	28,638	48,780	48,780
Spirometer	-	-	41,298	41,298	41,298	41,298
Hospital beds	-	-	16,166	16,166	40,799	40,799
Furniture and equipment for sanitary control points	-	-	19,690	19,690	19,690	19,690
Furniture and equipment for press service of MFKR	10,000	10,000	-	-	10,000	10,000
Computer tomograph	9,762	9,762	-	-	9,762	9,762
Non-contact infrared thermometer	-	-	-	-	9,368	9,368
Disinfectants	-	-	-	-	8,209	8,209
Furniture and equipment for PIU	-	-	3,783	3,784	3,783	3,784
Communication facilities	-	-	645	645	645	645
Disposable raincoats	-	-	-	-	607	607
Information and educational materials	503	503	-	-	503	503
	<u>840,532</u>	<u>840,532</u>	<u>1,675,287</u>	<u>1,675,288</u>	<u>3,690,969</u>	<u>3,690,454</u>

	For the year ended December 31, 2022		For the year ended December 31, 2021		Cumulative	
	Grant No. D605-KG	Credit No. 6603-KG	Grant No. D605-KG	Credit No. 6603-KG	Grant No. D605-KG	Credit No. 6603-KG
Works						
Upgrading works for selected Points of Entry	-	-	48,248	48,248	48,248	48,248
Consulting services						
Audit services	6,720	6,720	6,720	6,720	13,440	13,440
Local consulting services	-	-	1,498	1,498	1,498	1,498
	<u>6,720</u>	<u>6,720</u>	<u>8,218</u>	<u>8,218</u>	<u>14,938</u>	<u>14,938</u>
Training						
Per diems	452	452	4,702	4,702	5,154	5,154
Organization of training	3,390	3,390	-	-	3,390	3,390
Air tickets, transfer, hotel services	281	281	381	381	662	662
	<u>4,123</u>	<u>4,123</u>	<u>5,083</u>	<u>5,083</u>	<u>9,206</u>	<u>9,206</u>
Incremental operating costs						
Payroll and related taxes	-	-	30,733	30,733	48,579	48,579
Software	-	-	-	-	2,700	2,700
Business trips	-	-	1,439	1,439	2,595	2,595
Repair of Project Implementation Unit's office	-	-	-	-	1,655	1,655
Advertisement expenses	-	-	-	-	631	631
Banking commission	90	90	150	150	377	375
Communication expenses	-	-	212	212	319	319
Stationery	-	-	222	222	222	222
Other	-	-	1,746	1,746	2,292	2,291
	<u>90</u>	<u>90</u>	<u>34,502</u>	<u>34,502</u>	<u>59,370</u>	<u>59,367</u>
Payments of Funds Transfers under Part 1.2 (vi) of the Project						
Repair of facilities of Ministry of Health of the Kyrgyz Republic	27,347	27,347	376,415	376,415	454,256	454,256
	<u>878,812</u>	<u>878,812</u>	<u>2,147,753</u>	<u>2,147,754</u>	<u>4,276,987</u>	<u>4,276,469</u>

8. OTHER EXPENSES

Other expenses are presented as follows:

	For the year ended December 31, 2022	For the year ended December 31, 2021	Cumulative
Transfer of interest income in favor of the Ministry of Finance of the Kyrgyz Republic	38,100	-	38,100
Bank fees	1,082	2,565	4,669
Advertisement	984	1,596	2,580
	<u>40,166</u>	<u>4,161</u>	<u>45,349</u>

9. FINANCIAL POSITION

Financial position as at December 31, 2022 and 2021 is as follows:

	December 31, 2022	December 31, 2021
ASSETS AND EXPENSES		
Cash and cash equivalents	852,124	377,325
Cumulative expenses	8,553,456	6,795,832
Loss from foreign exchange differences, net	91	-
Other expenses	45,349	5,183
TOTAL ASSETS AND EXPENSES	<u>9,451,020</u>	<u>7,178,340</u>
FINANCING		
Funds received	9,405,056	7,150,088
Other income	45,964	28,252
TOTAL FINANCING	<u>9,451,020</u>	<u>7,178,340</u>

10. WITHDRAWAL APPLICATIONS

Withdrawal applications for the year ended December 31, 2022 are presented as follows:

Grant No. D605-KG

Application	Date	Direct payment	Designated account replenishment	Total
COVID19 GRANT 47	March 30, 2022	-	322,872	322,872
COVID19 GRANT 48	April 21, 2022	507,150	-	507,150
COVID19 GRANT 49	June 23, 2022	-	262,364	262,364
COVID19 GRANT 50	September 29, 2022	-	35,098	35,098
		<u>507,150</u>	<u>620,334</u>	<u>1,127,484</u>

Credit No. 6603-KG

Application	Date	Direct payment	Designated account replenishment	Total
COVID19 CREDIT 47	March 30, 2022	-	322,872	322,872
COVID19 CREDIT 48	April 21, 2022	507,150	-	507,150
COVID19 CREDIT 49	June 23, 2022	-	262,364	262,364
COVID19 CREDIT 50	September 29, 2022	-	35,098	35,098
		<u>507,150</u>	<u>620,334</u>	<u>1,127,484</u>
		<u>1,014,300</u>	<u>1,240,668</u>	<u>2,254,968</u>

11. STATEMENT OF DESIGNATED ACCOUNT

Statement of designated account for the years ended December 31, 2022 and 2021 is presented as follows:

Source of financing

	Grant No. D605-KG	Credit No. 6603-KG
Bank		
Bank account	OJSC "Ayil Bank"	
Currency	1350108033099385 US dollar	1350108039438034 US dollar
Bank's location	114/2 Kievskaya Str., Bishkek, the Kyrgyz Republic	
Balance as at January 1, 2021	<u>211,519</u>	<u>211,519</u>
Replenishment	<u>1,618,911</u>	<u>1,618,911</u>
Total funds received	<u>1,618,911</u>	<u>1,618,911</u>
Transfer to transit account	604,247	604,247
Expenses paid	1,048,905	1,048,905
Bank commission	<u>150</u>	<u>150</u>
Balance as at December 31, 2021	<u>177,128</u>	<u>177,128</u>
Replenishment	<u>620,334</u>	<u>620,334</u>
Total funds received	<u>620,334</u>	<u>620,334</u>
Transfer to transit account	136,752	136,752
Expenses paid	234,820	234,820
Bank commission	<u>90</u>	<u>90</u>
Balance as at December 31, 2022	<u>425,800</u>	<u>425,800</u>

12. UNDRAWN FUNDS

Undrawn funds as at December 31, 2022 are presented as follows:

	Grant No. D605-KG <i>in SDR</i>	Credit No. 6603-KG <i>in SDR</i>
Approved amount of financing	4,500,000	4,500,000
Disbursed during the period from May 4, 2020 to December 31, 2022	<u>3,344,271</u>	<u>3,343,582</u>
Undrawn amount of financing as at December 31, 2022	<u>1,155,729</u>	<u>1,156,418</u>
Funds received as at January 1, 2022	2,515,451	2,514,762
Disbursed in 2022	<u>828,820</u>	<u>828,820</u>
Funds received as at December 31, 2022	<u>3,344,271</u>	<u>3,343,582</u>

13. 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.

Commitments as at December 31, 2022 are presented as follows:

Counterparty	Contract No.	Cost per Contract (in CCY)	Contract CCY	Paid up to December 31, 2022 (in CCY)	Remaining amount to be paid (in CCY)
"Uni Help" LLC	KG/COVID19/G/ RFB/2021-4	629,062	EUR	-	629,062

14. LEGAL CASES

There were no any legal claims related to the Project.

15. EVENTS AFTER THE REPORTING DATE

During 2022 until the date of issue of these project financial statements, the IDA provided financing to the Project as follows:

Date	Method of financing	Application	Grant No. D605-KG	Credit No. 6603-KG
March 3, 2023	Direct Payment	COVID19 GRANT 51	24,135	-
March 24, 2023	Replenishment	COVID19 GRANT 52	195,132	-
April 3, 2023	Replenishment	COVID19 GRANT 53.1	<u>85,958</u>	-
			<u>305,225</u>	-
March 3, 2023	Direct Payment	COVID19 CREDIT 51	-	24,135
March 27, 2023	Replenishment	COVID19 CREDIT 52	-	195,859
April 6, 2023	Replenishment	COVID19 CREDIT 53.1	-	<u>85,958</u>
			-	<u>305,952</u>

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