

LIVELIHOODS FOR YOUTH COMMUNITY SUPPORT PROJECT

JSDF GRANT NO. TF0A8254

**IMPLEMENTED BY
THE PUBLIC FOUNDATION MOUNTAIN SOCIETIES DEVELOPMENT SUPPORT PROGRAMME**

SPECIAL PURPOSE FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITOR'S REPORT

For the period from January 1, 2022, to April 30, 2023

**BISHKEK
May 2023**

LIVELIHOODS FOR YOUTH COMMUNITY SUPPORT PROJECT

JSDF GRANT NO. TFOA8254

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STATEMENT OF MANAGEMENT'S RESPONSIBILITIES FOR THE PREPARATION OF THE SPECIAL PURPOSE FINANCIAL STATEMENTS

The management of the Public Foundation Mountain Societies Development Support Programme in Kyrgyz Republic ("MSDSP KG") is responsible for the preparation of the special purpose financial statements for the period from January 1, 2022 to April 30, 2023 of "Livelihoods for Youth Community Support Project" ("the Project") financed by Letter Agreement JSDF Grant No. TFOA8254, 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 Financial Management Manual for World Bank Financed Investment Operations (WB Guidelines).

In preparing the special purpose financial statements, MSDSP KG'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 period from January 1, 2022, to April 30, 2023.

MSDSP KG'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 of the Project 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 Letter Agreement JSDF Grant No. TFOA8254 dated 10 December 2018, 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 period **January 1, 2022, to April 30, 2023**, were authorized for issue on 10 May 2023 by the MSDSP KG's Management.

On behalf of the MSDSP KG's Management:


Arslanbek Mitashev
Executive Director of MSDSP KG




Nadira Erkebaeva
Chief Finance Officer of AKF KG and
MSDSP KG

INDEPENDENT AUDITOR'S REPORT

To the management of the Public Foundation Mountain Societies Development Support Programme in Kyrgyz Republic ("MSDSP KG")

Opinion

We have audited the special purpose financial statements of "Livelihoods for Youth Community Support Project" ("Project") financed by Letter Agreement JSDF Grant No. TFOA8254 dated 10 December 2018 ("Letter Agreement"), and implemented by the MSDSP KG, which comprise the statement of cash receipts and payments, and the statement of expenditures per components for the period from January 1, 2022, to April 30, 2023, and notes to the special purpose financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements for the period from January 1, 2022, to April 30, 2023, are prepared, in all material respects, 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 MSDSP KG 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

We draw attention to Note 2 to the 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. Our opinion is not modified in respect of this matter.

Emphasis of Matter- Completion of the Project

We draw attention to Note 9 to the financial statements, which describes that the Project was completed as at reporting date. Our opinion is not modified in respect of this matter.

Responsibilities of the Management for the Financial Statements

Management of the MSDSP KG 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 Financial Management Manual for World Bank Financed Investment Operations ("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 the 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 Letter Agreement, the MSDSP KG management shall insure that:

1. funds have been used in accordance with the conditions of the Letter 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 Letter Agreement. Interim Unaudited Financial Statements (IFs) issued by MSDSP KG 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 Letter Agreement, and World Bank related guidelines.
4. Goods and Services financed have been procured in accordance with the Letter Agreement and World Bank related guidelines.

In our opinion, the MSDSP KG management has complied with the above requirements for the period January 1, 2022, to April 30, 2023.

"BDO Armenia" CJSC
10 May 2023

Vahagn Sanyanyan, FCCA
Engagement Partner



Livelihoods for Youth Community Support Project
JSDF Grant No. TF0A8254

Statement of cash receipts and payments

For the period from January 1, 2022 to April 30, 2023

(Amounts are shown in US dollars)

	Note	Actual				Budget	Variance
		For the period from January 1, 2022, to April 30, 2023	Cumulative as at April 30 2023	Year ended 31 Dec 2021	Cumulative as at 31 Dec 2021	Cumulative as at April 30, 2023	Cumulative as at April 30, 2023
TOTAL OPENING CASH		19,508	-	110,057	-		
Sources of Funds	8						
JSDF Grant No. TF0A8254		1,808,570	2,635,074	508,806	826,504		
TOTAL FUNDS		1,808,570	2,635,074	508,806	826,504		
Project Expenditures	7						
(1) Consulting services		281,086	473,502	101,720	192,416	506,135	32,633
(2) Training		836,314	1,103,245	250,669	266,931	1,167,150	63,905
(3) Goods		117,882	246,133	113,134	128,251	270,100	23,967
(4) Operating costs		159,980	379,577	134,507	219,597	384,134	4,557
(5) Sub-Grants		392,932	392,932	-	-	402,481	9,549
TOTAL PROJECT EXPENDITURES		1,788,194	2,595,389	600,030	807,195	2,730,000	134,611
Foreign currency gain/(loss)		2,759	2,958	675	199		
TOTAL CLOSING CASH	6	42,643	42,643	19,508	19,508		

Arslanbek Miiyashev
 Executive Director of MSDSP KG



Nadira Erkebaeva
 Chief Finance Officer of AKF KG and MSDSP KG

10 May 2023

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

Livelihoods for Youth Community Support Project
JSDF Grant No. TF0A8254

Statement of expenditures per components

For the period from January 1, 2022 to April 30, 2023

(Amounts are shown in US dollars)

Components	Actual				Planned	Variance
	For the period from January 1, 2022, to April 30, 2023	Cumulative as at April 302023	Year ended 31 December 2021	Cumulative as at 31 December 2021	Cumulative as at April 302023	Cumulative as at April 302023
Part 1. Preparing Youth for the labor market	716,638	1,008,867	271,650	292,229	1,100,576	91,709
1.a. Support of employable skills for selected Youth	587,554	752,831	144,698	165,277	776,489	23,658
1.b. Support of ICT and e-service	129,084	256,036	126,952	126,952	324,087	68,051
Part 2. Creating market opportunities for Youth	715,073	957,558	165,209	242,485	966,217	8,659
2.a. Support for value-addition in selected value chains	510,621	738,119	150,222	227,498	781,217	43,098
2.b. Support for the development of e-enterprises	204,452	219,439	14,987	14,987	185,000	(34,439)
C. Project management and administration, monitoring and evaluation, and knowledge dissemination	356,483	628,964	163,171	272,481	663,207	34,243
3.a. Project Management and Administration	210,942	457,224	142,039	246,282	468,198	10,974
3.b. Monitoring & Evaluation	84,777	108,664	18,820	23,887	138,933	30,269
3.c. Knowledge Dissemination	60,764	63,076	2,312	2,312	56,076	(7,000)
TOTAL	1,788,194	2,595,389	600,030	807,195	2,730,000	134,611

Arslanbek Miiyashev
 Executive Director of MSDSP KG

10 May 2023

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

Nadira Erkebaeva
 Chief Finance Officer of AKF KG and MSDSP KG

Livelihoods for Youth Community Support Project
JSDF Grant No. TF0A8254

Notes to the special purpose financial statements

For the period from January 1, 2022 to April 30, 2023

(Amounts are shown in US dollars)

1. General information

1.1. The Project

The Letter Agreement was concluded on 10 December 2018 between the Kyrgyz Republic and the International Development Association ("IDA" or "WB"), according to which IDA acting as administrator of grant funds provided by the Japan Social Development Association ("JSDF"), provided grant to the Kyrgyz Republic: JSDF Grant No. TF0A8254 in the amount of 2,730,000 United States Dollars (USD).

The financing was provided for the implementation of «Livelihoods for Youth Community Support Project» (the Project).

The Project became effective on 10 April 2019.

The Closing date of financing under JSDF Grant No. TF0A8254 is 15 January 2023.

The Grace Period for submitting withdrawal application for expenditures incurred before the Closing date is four months following the Closing dates: 15 May 2023.

1.2. The Project objectives

The objective of the Project is to support innovative livelihoods development and the employability of an estimated 4,000 young women and men in about 20 target communities in order to improve socio-economic opportunity and inclusion.

The Project consists of the following parts:

Part 1: Preparing Youth for the labor market

- (a) Support of employable skills for selected Youth
- (b) Support of Information Communication Technology (ICT) and e-services.

Part 2. Creating market opportunities for Youth

- (a) Support for value-addition in selected value chains
- (b) Support for the development of e-enterprises and enterprise capacity to promote opportunities for newly-skilled Youth in ICT and digital economy.

Part 3. Project Management and Administration, Monitoring and Evaluation, and Knowledge Dissemination

1.3. The Project Budget and Financing

The Project is wholly financed by JSDF Grant No. TF0A8254.

Category	JSDF Grant No. TF0A8254		Total	IDA Credit/Grant Expenditure Financing (inclusive of taxes)
	Initial	Updated (a)		
	USD	USD	USD	
(1) Consulting services	544,117	506,135	506,135	100%
(2) Training	1,234,879	1,167,150	1,167,150	100%
(3) Goods	247,100	270,100	270,100	100%
(4) Operating costs	335,904	384,134	384,134	100%
(5) Sub-Grants	368,000	402,481	402,481	100%
Total	2,730,000	2,730,000	2,730,000	

(a) Reallocation was agreed with WB on July 13, 2022.

Notes to the special purpose financial statements

For the period from January 1, 2022 to April 30, 2023

(Amounts are shown in US dollars)

1.4. Project Implementation

The Project is implemented by the Public Foundation Mountain Societies Development Support Programme in Kyrgyz Republic ("MSDSP KG"), an initiative of the Aga Khan Foundation Branch in Kyrgyz Republic.

The MSDSP KG address is:

25, A. Tokombaev str., BC Monaco-Avangard, 720028, Bishkek, Kyrgyzstan

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 Financial Management Manual for World Bank Financed Investment Operations (March 2010): RM 3 - Financial Reporting and Auditing.

The principal accounting policies applied in the preparation of these special purpose financial statements are set out below. These policies have been consistently applied to all the periods presented.

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). The expenditures made in local currency, Kyrgyz Som (KGS), are translated into USD based at the exchange rate prevailing at the date of the transaction.

The exchange rate defined by the operating bank is as follows:

31 December 2021: USD 1 = 84.50 KGS.

31 December 2022: USD 1 = 85.00 KGS.

30 April 2023: USD 1 = 87.20 KGS.

2.4. Taxes

The taxes are paid in accordance with the tax regulation of the Kyrgyz Republic.

2.5. Budget

Expenditure budget is created based on actual accumulated expenditures for the last period plus the updated procurement plans for the Reporting year.

Notes to the special purpose financial statements
For the period from January 1, 2022 to April 30, 2023
(Amounts are shown in US dollars)

3. Summary of Summary Reports and SOEs

Withdrawal application No	Withdrawal application value date	Disbursement categories					Total
		(1) Consulting services	(2) Training	(3) Goods	(4) Operating costs	(5) Sub-Grants	
L4Y - 10	22 November, 2021	6,780	63,713	1,502	36,593	-	108,588
L4Y - 11	20 December, 2021	19,704	46,909	-	10,898	-	77,511
L4Y - 12	17 January, 2022	16,771	77,010	33,520	6,264	-	133,565
L4Y - 13	21 February, 2022	8,256	59,825	-	5,438	-	73,519
L4Y - 14	14 March, 2022	12,543	60,014	-	25,078	-	97,635
L4Y - 15	18 April, 2022	15,463	9,858	-	13,347	-	38,668
L4Y - 16	30 May, 2022	17,925	21,509	-	7,843	92,228	139,505
L4Y - 17	20 June, 2022	12,550	14,918	-	21,616	8,656	57,740
L4Y - 18	08 August, 2022	22,271	34,851	-	11,675	65,985	134,782
L4Y - 19	29 August, 2022	19,526	33,042	-	2,643	8,516	63,727
L4Y - 20	12 September, 2022	-	34,311	3,131	1,021	48,018	86,481
L4Y - 21	26 September, 2022	18,158	18,232	12,938	7,730	53,414	110,472
L4Y - 22	10 October, 2022	20,056	55,925	28,634	9,237	817	114,668
L4Y - 24	14 November, 2022	1,228	34,013	17,844	2,456	28,136	83,677
L4Y - 25	28 November, 2022	24,920	97,596	24,767	9,518	52,880	209,680
L4Y - 26	12 December, 2022	17,941	42,530	-	3,566	14,316	78,353
L4Y - 27	22 December, 2022	72,911	227,291	7,169	32,977	19,966	360,314
Total		307,003	931,546	129,504	207,900	392,932	1,968,885

4. Statement of Designated Accounts

Letter Agreement

Bank account number

Bank

Bank location

Account currency

JSDf Grant No. TF0A8254

1280016053327781

CJSC "Kyrgyz Investment and Credit Bank"
21 Erkendik avenue, Bishkek, Kyrgyz Republic
USD

	30 April 2023	31 Dec 2021
1. Opening balance	1,934	107,492
2. Add: opening discrepancy	17,376	3,042
3. IDA advance/replenishment	1,808,570	508,806
4. Less: Refund to IDA from DA	-	-
5. Present outstanding amount advanced to DA	1,827,880	619,340
6. DA closing balance	40,847	1,934
7. Add: Amount of eligible expenditures paid	1,788,194	600,030

Notes to the special purpose financial statements

For the period from January 1, 2022 to April 30, 2023

(Amounts are shown in US dollars)

8. Less: interest earned (if credited to DA)	-	-
9. Total advance accounted for	1,829,041	601,964
10. Closing discrepancy (5)-(9)*	(1,161)	17,376

(*) The discrepancy is due to:

	30 April 2023 USD	31 Dec 2021 USD
Balance at Transit account (Note 6)	1,796	125
Receivables account (Note 6)	-	17,449
Foreign currency (gain)/loss	(2,957)	(198)
Total	(1,161)	17,376

5. Statement of Financial Position

The Statement of Financial Position discloses assets, liabilities, and net assets of the Projects as at reporting date. It is prepared on an accrual basis, that is transactions are recognized when they occur (and not only when cash is received or paid).

	Note	30 April 2023 USD	31 Dec 2021 USD
ASSETS			
Cash	6	42,643	19,508
Prepayments		-	-
Total assets		42,643	19,508
LIABILITIES			
Payables		-	2,319
Total liabilities		-	2,319
NET ASSETS			
Cumulative income			
JSDF Grant No. TF0A8254	8	2,635,074	826,504
		2,635,074	826,504
Cumulative expenses			
Project expenses	7	2,595,389	809,514
		2,595,389	809,514
Foreign exchange gain/(loss)		2,958	199
Total net assets		42,643	17,189

6. Cash

	Underlying Currency	30 April 2023 USD	31 Dec 2021 USD
JSDF Grant No. TF0A8254			
Designated Account	USD	40,847	1,934
Transit account	KGS	1,796	125
Receivables account (b)	KGS	-	95
Receivables account (c)	KGS	-	17,354
		42,643	19,508

Notes to the special purpose financial statements

For the period from January 1, 2022 to April 30, 2023

(Amounts are shown in US dollars)

- (a) Bank accounts are held at CJSC "Kyrgyz Investment and Credit Bank".
- (b) Represents advances to staff.
- (c) Represents second tranche payment to Accelerate Prosperity, the balance amount was closed in March 2022.

7. Project Expenditures Budget Execution

Category	Cumulative Expenditures as at 30 April 2023	Total budget, updated (a)	Execution (b)
	USD	USD	%
(1) Consulting services	473,502	506,135	94%
(2) Training	1,103,245	1,167,150	95%
(3) Goods	246,133	270,100	91%
(4) Operating costs	379,577	384,134	99%
(5) Sub-Grants	392,932	402,481	98%
Total	2,595,389	2,730,000	95%

- (a) Represents modified budget agreed with WB on July 13, 2022.
- (b) The Project became effective on 10 April 2019 and Closing date is set on 15 January 2023. The project is completed by the reporting date.

8. Financing

	For the period from 01 January 2022 to 30 April 2023 USD	Cumulative as at 31 December 2021 USD	Cumulative as at 30 April 2023 USD
Advance	-	-	39,685
SOE and Summary Report	1,968,885	626,504	2,595,389
Total	1,968,885	626,504	2,635,074
Total financing budget			2,730,000
Percentage of finance provided as at 30 April 2023			97%

9. Project completion

The Closing date of the funding as updated is set at 15 January 2023 ("Closing date"), and the Grace Period is set at 15 May 2023 ("Grace period").

The transactions are completed as at 30 April 2023 ("Reporting date").

As at signing these financial statements:

- a) The JSDF Grant No. TF0A8254 has a refundable balance of USD 33,654.
- b) No SOEs or other withdraw applications are submitted after the Reporting date.
- c) The cash balance outstanding at Designated account (Note 6) will be paid for final audit service, and for refunding the advance balance outstanding to WB after (Note 8).

Notes to the special purpose financial statements

For the period from January 1, 2022 to April 30, 2023

(Amounts are shown in US dollars)

- d) There are no outstanding payables or uncovered advances to contractors as at Reporting date, except for the final audit fee and bank charges in the amount of USD 6,031

10. Litigations

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

Livelihoods for Youth Community Support Project
JSDF Grant No. TF0A8254

ANNEX 1. RECONCILIATION BETWEEN THE AMOUNTS SUBMITTED BY THE MSDSP KG AND DISBURSED BY THE WORLD BANK

For the period from January 1, 2022 to April 30, 2023

(Amounts are shown in US dollars)

Expenditure Category	Appl.	MSDSP KG	WB	Diff
Consultants' services	L4Y-10	6,779.94	6,779.94	-
	L4Y-11	19,703.75	19,703.75	-
	L4Y-12	16,771.20	16,771.20	-
	L4Y-13	8,255.68	8,255.68	-
	L4Y-14	12,543.23	12,543.23	-
	L4Y-15	15,463.23	15,463.23	-
	L4Y-16	17,925.36	17,925.36	-
	L4Y-17	12,549.72	12,549.72	-
	L4Y-18	22,270.91	22,270.91	-
	L4Y-19	19,526.49	19,526.49	-
	L4Y-21	18,158.16	18,158.16	-
	L4Y-22	20,055.58	20,055.58	-
	L4Y-24	1,227.78	1,227.78	-
	L4Y-25	24,920.08	24,920.08	-
	L4Y-26	17,940.72	17,940.72	-
		234,091.83	234,091.83	-
Training and Workshops	L4Y-10	63,713.06	63,713.06	-
	L4Y-11	46,909.00	46,909.00	-
	L4Y-12	77,010.40	77,010.40	-
	L4Y-13	59,825.44	59,825.44	-
	L4Y-14	60,013.86	60,013.86	-
	L4Y-15	9,858.06	9,858.06	-
	L4Y-16	21,508.50	21,508.50	-
	L4Y-17	14,917.86	14,917.86	-
	L4Y-18	34,850.56	34,850.56	-
	L4Y-19	33,042.02	33,042.02	-
	L4Y-20	34,310.54	34,310.54	-
	L4Y-21	18,232.46	18,232.46	-
	L4Y-22	55,924.51	55,924.51	-
	L4Y-24	34,013.25	34,013.25	-
	L4Y-25	97,595.50	97,595.50	-
	L4Y-26	42,530.20	42,530.20	-
		704,255.22	704,255.22	-
Goods	L4Y-10	1,501.77	1,501.77	-
	L4Y-12	33,519.79	33,519.79	-
	L4Y-20	3,130.86	3,130.86	-
	L4Y-21	12,937.50	12,937.50	-
	L4Y-22	28,633.94	28,633.94	-
	L4Y-24	17,844.23	17,844.23	-
	L4Y-25	24,767.03	24,767.03	-
		122,335.12	122,335.12	-

Livelihoods for Youth Community Support Project
JSDF Grant No. TF0A8254

**ANNEX 1. RECONCILIATION BETWEEN THE AMOUNTS SUBMITTED BY THE MSDSP KG AND
DISBURSED BY THE WORLD BANK**

For the period from January 1, 2022 to April 30, 2023

(Amounts are shown in US dollars)

Operating Costs	L4Y-10	36,593.38	36,593.38	-
	L4Y-11	10,898.22	10,898.22	-
	L4Y-12	6,263.52	6,263.52	-
	L4Y-13	5,438.33	5,438.33	-
	L4Y-14	25,077.54	25,077.54	-
	L4Y-15	13,346.62	13,346.62	-
	L4Y-16	7,843.30	7,843.30	-
	L4Y-17	21,616.48	21,616.48	-
	L4Y-18	11,675.31	11,675.31	-
	L4Y-19	2,642.74	2,642.74	-
	L4Y-20	1,021.24	1,021.24	-
	L4Y-21	7,729.97	7,729.97	-
	L4Y-22	9,236.51	9,236.51	-
	L4Y-24	2,456.09	2,456.09	-
	L4Y-25	9,517.66	9,517.66	-
	L4Y-26	3,566.16	3,566.16	-
		174,923.07	174,923.07	-
Sub-grants under Part B of the Project	L4Y-16	92,227.72	92,227.72	-
	L4Y-17	8,655.50	8,655.50	-
	L4Y-18	65,984.99	65,984.99	-
	L4Y-19	8,516.06	8,516.06	-
	L4Y-20	48,018.18	48,018.18	-
	L4Y-21	53,413.84	53,413.84	-
	L4Y-22	817.06	817.06	-
	L4Y-24	28,135.93	28,135.93	-
	L4Y-25	52,879.61	52,879.61	-
	L4Y-26	14,316.04	14,316.04	-
		372,964.93	372,964.93	-
Total:		1,608,570.17	1,608,570.17	(0.00)