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"Sector Support for Education Reform Project"
Credit No. 5230-KG, Grant No. H836-KG

Project financial statements
for the period from January 1 to June 28, 2019 and
the grace period from June 29 to December 28, 2019

and independent auditors' report

bakertilly

"SECTOR SUPPORT FOR EDUCATION REFORM PROJECT"
CREDIT NO. 5230-KG, GRANT NO. H836-KG

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"SECTOR SUPPORT FOR EDUCATION REFORM PROJECT"
CREDIT NO. 5230-KG, GRANT NO. H836-KG

STATEMENT OF MANAGEMENT'S RESPONSIBILITIES FOR THE PREPARATION AND APPROVAL OF THE PROJECT FINANCIAL STATEMENTS FOR THE PERIOD FROM JANUARY 1 TO JUNE 28, 2019 AND THE GRACE PERIOD FROM JUNE 29 TO DECEMBER 28, 2019

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 "Sector Support for Education Reform Project", Credit No. 5230-KG, Grant No. H836-KG (the "Project").

Management of the Project 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 for the period from January 1 to June 28, 2019 and the grace period from June 29 to December 28, 2019 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 in the Project;
- 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 Kyrgyz Republic, 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 period from January 1 to June 28, 2019 and the grace period from June 29 to December 28, 2019 were approved and authorized for issue on January 23, 2020 by the management of the Project.

On behalf of the Management:

Ainekenova Anara
Director

January 23, 2020
Bishkek, the Kyrgyz Republic

Rysbekova Nurzat
Financial Manager

January 23, 2020
Bishkek, the Kyrgyz Republic

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INDEPENDENT AUDITORS' REPORT

To the Management of the Project "Sector Support for Education Reform Project" under the Ministry of Education and Science of the Kyrgyz Republic:

Opinion

We have audited the accompanying project financial statements of the Project "Sector Support for Education Reform Project" (the "Project"), which comprise the summary of funds received and expenditures paid and summary of expenditures paid by project components for the period from January 1 to June 28, 2019 and the grace period from June 29 to December 28, 2019, 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 components for the period from January 1 to June 28, 2019 and the grace period from June 29 to December 28, 2019 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") and the World Bank's Financial Management Sector Board's "Guidelines: Annual Financial Reporting and Auditing for World Bank Financed Activities" (the "WB Guidelines"). 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 financial statements in the Kyrgyz Republic, 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. These project financial statements were prepared for complying with the appropriate World Bank Guidelines and the Financing agreement requirements.

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 these 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

Our objectives are to obtain reasonable assurance about whether these 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 these 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.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Kubat Alymkulov

Certified accountant, FCCA
Certificate of auditor of the Kyrgyz Republic
No. A 0069
Audit Partner, Baker Tilly Bishkek LLC

Yulia Abdumanapova

Certificate of auditor of the Kyrgyz Republic
No. A 0068
Director, Baker Tilly Bishkek LLC

Baker Tilly Bishkek LLC,
License Series A No. 0049
issued by the State Committee on Review and Regulation of the financial market of the Kyrgyz Republic

January 23, 2020
Bishkek, the Kyrgyz Republic

"SECTOR SUPPORT FOR EDUCATION REFORM PROJECT"
CREDIT NO. 5230-KG, GRANT NO. H836-KG

SUMMARY OF FUNDS RECEIVED AND EXPENDITURES PAID
FOR THE PERIOD FROM JANUARY 1 TO JUNE 28, 2019 AND
THE GRACE PERIOD FROM JUNE 29 TO DECEMBER 28, 2019
(In US dollars)

	Note	For the grace period from June 29 to December 28, 2019	For the period from January 1 to June 28, 2019	For the year ended December 31, 2018	Cumulative
Opening balance	4	22,034	439,311	868,900	-
Funds received					
IDA Grant No. H836 KG	5	105,356	474,413	2,674,189	6,748,188
IDA Credit No. 5230 KG	5	32,876	645,254	3,139,346	8,485,228
Total funds received		138,232	1,119,667	5,813,535	15,233,416
Other income	6	46	2,679	10,141	65,264
Total receipts		138,278	1,122,346	5,823,676	15,298,680
Goods	7	-	-	2,012,431	4,323,603
Consulting services	7	23,020	34,539	753,138	4,290,571
Operating costs	7	251	25,667	272,000	574,124
Trainings	7	-	-	2,444	15,253
Textbooks for fifth and sixth grades under Component 1(b)	7	127,550	1,477,350	3,203,603	5,645,831
Refund of preparation advance	7	-	-	-	382,725
Total project expenditures		150,821	1,537,556	6,243,616	15,232,107
Other expenses	8	8,259	2,067	9,649	65,341
Closing balance	4	1,232	22,034	439,311	1,232

On behalf of the Management:

Alnekenova Anara
Director

January 23, 2020
Bishkek, the Kyrgyz Republic

Rysbekova Nurzat
Financial Manager

January 23, 2020
Bishkek, the Kyrgyz Republic

The notes on pages 8-20 form an integral part of the project financial statements.
The independent auditors' report is on pages 3-5.

"SECTOR SUPPORT FOR EDUCATION REFORM PROJECT"
CREDIT NO. 5230-KG, GRANT NO. H836-KG

SUMMARY OF EXPENDITURES PAID BY PROJECT COMPONENTS FOR THE PERIOD FROM JANUARY 1 TO JUNE 28, 2019 AND THE GRACE PERIOD FROM JUNE 29 TO DECEMBER 28, 2019
(in US dollars)

	For the grace period from June 29 to December 28, 2019	For the period from January 1 to June 28, 2019	For the year ended December 31, 2018	Cumulative
Component I. Enhanced learning				
Improving pedagogical practices	-	-	64,388	1,786,189
Resources for learning	127,550	1,483,595	5,644,619	10,782,537
Support to ongoing revision of curriculum for Grades 5-9	-	-	131,485	340,114
Assessment of learning	-	-	81,858	418,105
Component II. Improved management and accountability of school resources			-	
Improved financial management	-	-	34,916	315,381
Strengthened school leadership and management	-	-	44,487	362,242
Component III. Communications and implementation support	-	-	-	-
Communications and outreach activities	-	-	2,489	23,696
Implementation support	23,271	53,961	239,374	821,118
Project preparation	-	-	-	382,725
	150,821	1,537,556	6,243,616	15,232,107

On behalf of the Management:

Ainekenova Anara
Director

January 23, 2020
Bishkek, the Kyrgyz Republic

Rysbekova Nurzat
Financial Manager

January 23, 2020
Bishkek, the Kyrgyz Republic

The notes on pages 8-20 form an integral part of the project financial statements.
The Independent auditors' report is on pages 3-5.

1. GENERAL INFORMATION

According to the Financing Agreement between the Kyrgyz Republic and International Development Association (the "IDA") dated October 9, 2013, the IDA provided a Credit No. 5230-KG in the amount of 6,000,000 Special Drawing Rights (the "SDR") and Grant No. H836-KG in the amount of 4,900,000 SDR to the Kyrgyz Republic.

The financing was provided for implementation of the Project "Sector Support for Education Reform Project" (the "Project").

Project purpose

The objective of the Project is to create conditions for improved learning outcomes in basic education.

The Project consists of following components:

- Component I: Enhanced learning;
- Component II: Improved management and accountability of school resources;
- Component III: Communications and implementation support.

Component I: Enhanced learning

This component consists of four subcomponents:

Subcomponent Ia:

This subcomponent finances development and delivery of in-service training program for primary school teachers and pedagogical staff; provision of teaching materials and strengthening the capacity of the Kyrgyz Academy of Education and Oblast In-service Teacher Training Institutes and Methodological Centres through provision of technical assistance in the form of furniture, materials, and trainings.

Subcomponent Ib:

This subcomponent finances development of new manuscripts and publication of textbooks for relevant target groups; provision of technical assistance to the Ministry of Education and Science (the "MoES").

Subcomponent Ic:

This subcomponent finances supporting the piloting and revision process of textbooks for relevant target groups; provision of technical assistance to MoES.

Subcomponent 1d:

This subcomponent finances assessment of learning system performance and effectiveness of education reforms through surveys and observations.

Component II: Improved management and accountability of school resources

This component includes the following subcomponents:

Subcomponent IIa:

This subcomponent finances provision of technical assistance, training, furniture, equipment and materials for the design and operationalizing of an automated monitoring system for school budgets and expenditures; provision of training on the per-capita financing system (the "PCF") in general education; and provision of technical assistance to support key stakeholders in implementing PCF and other improved practices in management and accountability in four selected oblasts.

Subcomponent IIb:

This subcomponent finances provision of technical assistance, training, furniture, equipment and materials for the design and operationalizing of an automated monitoring system for school budgets and expenditures; provision of training on the PCF in general educational system; and provision of technical assistance to support key stakeholders in implementing of PCF and other improved practices in management and accountability in four selected regions of the country.

Component III: Communications and implementation support

This component includes the following subcomponents:

Subcomponent IIIa:

This subcomponent ensures support for communicating to stakeholders about changes in the education sector.

Subcomponent IIIb:

This subcomponent ensures providing implementation support to the Project, including incremental operating costs.

Project management

The Project is implemented by the Project Coordination Unit within the Ministry of Education and Science of the Kyrgyz Republic. The Project Coordination Unit was created on March 24, 2005 according to the Order No. 58/4 of Ministry of Education and Science of the Kyrgyz Republic.

The Project start date is October 9, 2013. The Project completion date is June 28, 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 "Financial Reporting under the Cash Basis of Accounting" (the "IPSAS") 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:

- Summary of funds received and expenditures paid;
- Statement 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").

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. Project financial statements prepared under the cash basis provide users 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.

Operations in foreign currency

Operations in foreign currency initially are accounted in functional currency using currency exchange rate settled by 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.

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

All exchange differences arising in the settlement and conversion of monetary items are included in the statement of cash proceeds and disbursements.

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 a short term.

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 Kyrgyz Republic and corresponding legislation of the Kyrgyz Republic.

Project 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 payments, replenishment of special account/initial deposit 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 28, 2019, June 28, 2019 and December 31, 2018 comprise:

	Currency	December 28, 2019	June 28, 2019	December 31, 2018
Escrow account in Optima Bank OJSC	USD	1,232	-	-
Designated accounts in foreign currency	USD	-	13,819	431,702
Interest accounts in foreign currency	USD	-	5,942	5,326
Tender accounts in foreign currency	USD	-	2,269	2,269
Interest accounts in national currency	KGS	-	4	7
Transit accounts in national currency	KGS	-	-	7
Tender accounts in national currency	KGS	-	-	-
		1,232	22,034	439,311

The cash balance as at December 28, 2019 in the amount of 1,232 US dollars was temporarily transferred to the escrow account in Optima Bank OJSC to cover subsequent expenses associated with liabilities on completing the Project (Note 13).

5. FUNDS RECEIVED

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

	For the grace period from June 29 to December 28, 2019	For the period from January 1 to June 28, 2019	For the year ended December 31, 2018	Cumulative
IDA Credit No. 5230-KG				
Advances/Initial deposit	-	-	-	500,000
Replenishment of designated account/statement of expenditures	-	181,654	1,936,863	5,124,494
Direct payments	32,883	-	1,202,483	2,397,141
Special commitment	-	516,600	-	516,600
Refund*	(7)	(53,000)	-	(53,007)
	32,876	645,254	3,139,346	8,485,228
IDA Grant No. H836-KG				
Advances/Initial deposit	-		-	400,000
Replenishment of designated account/statement of expenditures	-	51,813	1,690,339	4,198,978
Direct payments	107,328	-	983,850	1,728,582
Special commitment	-	422,600	-	422,600
Refund*	(1,972)	-	-	(1,972)
	105,356	474,413	2,674,189	6,748,188
	138,232	1,119,667	5,813,535	15,233,416

* On March 27, 2019 the Project refunded the IDA funds in amount of 53,000 US dollars and on October 22, 2019 in the amount of 1,979 US dollars.

12 OTHER INCOME

Other income represents interest income accrued by the serving bank on the outstanding balances of cash on designated accounts and sale of tender documents.

	For the grace period from June 29 to December 28, 2019	For the period from January 1 to June 28, 2019	For the year ended December 31, 2018
IDA Credit No. 5230-KG			
Interest income	-	1,279	5,552
Sale of tender documents	-	-	-
	-	1,279	5,552
IDA Grant No. H836-KG			
Interest income	46	1,400	4,389
Sale of tender documents	-	-	200
	46	1,400	4,589
	46	2,679	10,141

Interest income is accrued on a monthly basis for outstanding amounts of designated accounts of the Project in Optima Bank OJSC.

7. CUMULATIVE PROJECT EXPENDITURES

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

GOODS	For the grace period from June 29 to December 28, 2019		For the period from January 1 to June 28, 2019		For the year ended December 31, 2018		Cumulative	
	IDA Credit No. 5230-KG	IDA Grant No. H836-KG	IDA Credit No. 5230-KG	IDA Grant No. H836-KG	IDA Credit No. 5230-KG	IDA Grant No. H836-KG	IDA Credit No. 5230-KG	IDA Grant No. H836-KG
Educational materials	-	-	-	-	-	-	1,189,986	973,626
Equipment	-	-	-	-	1,105,085	904,161	1,179,438	964,994
Vehicles	-	-	-	-	-	-	6,805	5,569
Replication of training materials	-	-	-	-	1,752	1,433	1,752	1,433
	-	-	-	-	1,106,837	905,594	2,377,981	1,945,622

CONSULTING SERVICES	For the grace period from June 29 to December 28, 2019		For the period from January 1 to June 28, 2019		For the year ended December 31, 2018		Cumulative	
	IDA Credit No. 5230-KG	IDA Grant No. H836-KG	IDA Credit No. 5230-KG	IDA Grant No. H836-KG	IDA Credit No. 5230-KG	IDA Grant No. H836-KG	IDA Credit No. 5230-KG	IDA Grant No. H836-KG
Consulting services	-	-	-	-	30,776	25,180	1,198,690	980,746
Payroll and related taxes	-	-	12,316	22,223	65,808	53,918	387,066	329,224
Procurement of electronic training materials and its processing for primary schools	-	-	-	-	126,276	103,313	315,826	258,400
Assessment in education	-	-	-	-	69,206	56,623	117,899	96,463
Technical assistance on normative financing implementation	-	-	-	-	-	-	107,793	88,195
Assessment of pedagogical practices	-	-	-	-	10,762	8,805	73,482	60,122
Trainings	-	-	-	-	58,130	47,561	58,130	47,561

CONSULTING SERVICES (CONTINUED)	For the grace period from June 29 to December 28, 2019		For the period from January 1 to June 28, 2019		For the year ended December 31, 2018		Cumulative	
	IDA Credit No. 5230-KG	IDA Grant No. H836-KG	IDA Credit No. 5230-KG	IDA Grant No. H836-KG	IDA Credit No. 5230-KG	IDA Grant No. H836-KG	IDA Credit No. 5230-KG	IDA Grant No. H836-KG
Support to ongoing revision of curriculum	-	-	-	-	48,285	39,508	53,968	44,158
Audit	12,661	10,359	-	-	4,943	4,044	40,067	32,781
	12,661	10,359	12,316	22,223	414,186	338,952	2,352,921	1,937,650

OPERATING COSTS	For the grace period from June 29 to December 28, 2019		For the period from January 1 to June 28, 2019		For the year ended December 31, 2018		Cumulative	
	IDA Credit No. 5230-KG	IDA Grant No. H836-KG	IDA Credit No. 5230-KG	IDA Grant No. H836-KG	IDA Credit No. 5230-KG	IDA Grant No. H836-KG	IDA Credit No. 5230-KG	IDA Grant No. H836-KG
Piloting, Monitoring, Materials, Translation	-	-	-	-	94,416	77,284	110,024	90,039
Payroll and related taxes	-	-	2,257	5,669	32,492	26,510	100,637	85,785
Accommodation	-	-	-	88	2,332	1,907	14,027	14,033
Transportation	-	-	-	-	7,028	5,750	11,285	9,249
Bank services	-	-	5,849	5,369	2,652	2,238	8,501	7,607
Printing of handouts	-	-	-	-	2,941	2,408	8,662	7,089
Per diems	-	-	-	66	1,139	882	7,986	7,278
PR and marketing	-	-	-	-	-	-	6,995	5,765
Stationery	-	-	-	241	-	-	6,100	5,232
Fuel	-	-	129	220	1,226	1,003	4,731	3,972
Rent of conference hall for seminars	-	-	-	-	-	-	3,662	2,996
Accounting manuals for budget funded institutions	-	-	-	-	-	-	2,804	2,294
Delivery services	-	-	-	4,813	-	-	-	4,813
Equipment	-	-	-	-	-	-	819	671

OPERATING EXPENSES (CONTINUED)	For the grace period from June 29 to December 28, 2019		For the period from January 1 to June 28, 2019		For the year ended December 31, 2018		Cumulative	
	IDA Credit No. 5230-KG	IDA Grant No. H836-KG	IDA Credit No. 5230-KG	IDA Grant No. H836-KG	IDA Credit No. 5230-KG	IDA Grant No. H836-KG	IDA Credit No. 5230-KG	IDA Grant No. H836-KG
Maintenance of vehicles	-	-	-	-	-	-	781	655
Creation of educational video for teachers	-	-	-	-	-	-	693	567
Rent of equipment	-	-	-	-	-	-	610	499
External expertise of subject standards	-	-	-	-	-	-	429	351
Communication	-	-	180	306	-	-	303	407
Other	-	251	173	307	5,386	4,406	21,217	14,556
	-	251	8,588	17,079	149,612	122,388	310,266	263,858

TRAININGS	For the grace period from June 29 to December 28, 2019		For the period from January 1 to June 28, 2019		For the year ended December 31, 2018		Cumulative	
	IDA Credit No. 5230-KG	IDA Grant No. H836-KG	IDA Credit No. 5230-KG	IDA Grant No. H836-KG	IDA Credit No. 5230-KG	IDA Grant No. H836-KG	IDA Credit No. 5230-KG	IDA Grant No. H836-KG
Trainings	-	-	-	-	1,344	1,100	8,389	6,864
	-	-	-	-	1,344	1,100	8,389	6,864

TEXTBOOKS FOR FIFTH AND SIXTH GRADES UNDER COMPONENT 1(b)	For the grace period from June 29 to December 28, 2019		For the period from January 1 to June 28, 2019		For the year ended December 31, 2018		Cumulative	
	IDA Credit No. 5230-KG	IDA Grant No. H836-KG	IDA Credit No. 5230-KG	IDA Grant No. H836-KG	IDA Credit No. 5230-KG	IDA Grant No. H836-KG	IDA Credit No. 5230-KG	IDA Grant No. H836-KG
Replication of books	20,222	107,328	810,169	667,181	1,409,156	1,152,946	2,239,547	1,927,455
Development of new books	-	-	-	-	352,825	288,676	813,356	665,473
	20,222	107,328	810,169	667,181	1,761,981	1,441,622	3,052,903	2,592,928

8. OTHER EXPENSES

Other expenses include interest income transferred to the Ministry of Finance of the Kyrgyz Republic, interest expenses on cash balances on bank accounts, bank fees and other expenses.

	For the grace period from June 29 to December 28, 2019		For the period from January 1 to June 28, 2019		For the year ended December 31, 2018	
	IDA Credit No. 5230-KG	IDA Grant No. H836-KG	IDA Credit No. 5230-KG	IDA Grant No. H836-KG	IDA Credit No. 5230-KG	IDA Grant No. H836-KG
Repayment of interest income to Ministry of Finance of the Kyrgyz Republic	3,668	4,530	-	-	3,001	1,203
Bank fees	-	61	830	1,237	-	-
Interest expenses on cash balances on bank accounts	-	-	-	-	1,442	2,404
Taxes on interest income	-	-	-	-	366	269
Other expenses	-	-	-	-	245	719
	3,668	4,591	830	1,237	5,054	4,595

Based on the letter received from the Ministry of Finance of the Kyrgyz Republic dated June 28, 2019 there was a transfer of outstanding funds on interest accounts (except for necessary funds for payment of bank services) by the Project on July 9, 2019 and November 26, 2019 in favor of the Central Treasury of the Ministry of Finance of the Kyrgyz Republic.

9. FINANCIAL POSITION

Financial position as at December 28, 2019, June 28, 2019 and December 31, 2018 is as follows:

	December 28, 2019	June 28, 2019	December 31, 2018
ASSETS AND EXPENDITURES			
Cash and cash equivalents	1,232	22,034	439,311
Cumulative project expenditures	15,232,107	15,081,286	13,543,730
Other expenses	65,341	57,082	55,015
TOTAL ASSETS AND EXPENDITURES	15,298,680	15,160,402	14,038,056
FINANCING			
Funds received	15,233,416	15,095,184	13,975,517
Other income	65,264	65,218	62,539
TOTAL FINANCING	15,298,680	15,160,402	14,038,056

10. WITHDRAWAL APPLICATIONS

Withdrawal applications for the period from January 1 to June 28, 2019 and the grace period from June 29, 2019 to December 28, 2019 are presented as follows:

For the period from January 1 to June 28, 2019:

Sources of financing	Appli-cation	Date	Direct payments	Goods and services, including audit, trainings and operating expenses	Total
IDA Credit No. 5230-KG					
	66	January 25, 2019	-	93,836	93,836
	67	February 8, 2019	-	87,818	87,818
	69-B	May 20, 2019	-	107,893	107,893
	69-B	May 24, 2019	-	107,020	107,020
	69-B	May 31, 2019	-	209,712	209,712
	69-B	May 31, 2019	-	91,975	91,975
			-	698,254	698,254
IDA Grant. No. H836-KG					
	68	February 26, 2019	-	51,813	51,813
	70-B	May 20, 2019	-	171,705	171,705
	70-B	May 20, 2019	-	75,306	75,306
	70-B	May 20, 2019	-	88,277	88,277
	70-B	May 20, 2019	-	87,312	87,312
			-	474,413	474,413
			-	1,172,667	1,172,667

For the grace period from June 29 to December 28, 2019:

Sources of financing	Appli-cation	Date	Direct payments	Goods and services, including audit, trainings and operating expenses	Total
IDA Credit No. 5230-KG					
	71*	August 8, 2019	-	293,569	293,569
	73	September 5, 2019	12,661	-	12,661
	77	September 5, 2019	14,761	-	14,761
	75A*	October 29, 2019	-	23,423	23,423
	80	December 16, 2019	5,461	-	5,461
			32,883	316,992	349,875
IDA Grant No. H836-KG					
	72A*	August 8, 2019	-	240,193	240,193
	78	September 5, 2019	12,077	-	12,077
	74*	October 29, 2019	-	57,835	57,835
	81	November 4, 2019	18,004	-	18,004
	82	November 4, 2019	58,937	-	58,937
	79A	December 16, 2019	6,038	-	6,038
	83	December 16, 2019	12,272	-	12,272
			107,328	298,028	405,356
			140,211	615,020	755,231

* Withdrawal applications No.71 and 75A under IDA Credit No. 5230-KG and withdrawal applications No. 72A and 74 under IDA Grant No. H836-KG were provided as a report of spent funds on advances received, there was no request for reimbursement of funds by the Project, as a result no payments were made by the IDA.

Deleted applications for the period from January 1 to December 28, 2019:

Sources of financing	Appli-cation	Date	Direct payments	Goods and services, including audit, trainings and operating expenses	Total
IDA Credit No. 5230-KG					
	69	April 1, 2019	-	463,072	463,072
	69A	April 9, 2019	-	463,072	463,072
	75	October 22, 2019	-	23,423	23,423
			-	949,567	949,567
IDA Grant No. H836-KG					
	70	April 1, 2019	-	378,877	378,877
	70A	April 9, 2019	-	378,877	378,877
	72	April 24, 2019	-	255,073	255,073
	79	October 28, 2019	-	5,418	5,418
			-	1,018,245	1,018,245

11. DESIGNATED ACCOUNTS STATEMENT

Movement in the designated accounts for the period from January 1 to June 28, 2019 and the grace period from June 29 to December 28, 2019 is presented as follows:

Designated accounts	IDA Credit No. 5230-KG	IDA Grant No. H836-KG	
Currency	US dollars	US dollars	
Bank account	1091828235573678	1091828235573173	
Bank	Optima Bank OJSC	Optima Bank OJSC	
Bank's location	326, Zhibek Zholu avenue, Bishkek, the Kyrgyz Republic		
Description	**US dollars**	**US dollars**	**Total**
Balance as at December 31, 2018	185,823	245,879	431,702
Replenishment of designated account/statement of expenditures	181,654	51,813	233,467
Total funds received to the designated account	181,654	51,813	233,467
The amount of eligible expenses paid	299,387	245,537	544,924
Refund	53,000	-	53,000
Transferred to the transit account	15,083	38,343	53,426
Balance as at June 28, 2019	7	13,812	13,819
The amount of eligible expenses paid	-	10,359	10,359
Refund	7	1,972	1,979
Transferred to the transit account	-	249	249
Transferred to the escrow account	-	1,232	1,232
Balance as at December 28, 2019	-	-	-

12. UNDRAWN FUNDS

As at December 28, 2019 undrawn funds with breakdown by grants and credits are presented as follows:

	IDA Credit No. 5230-KG SDR	**IDA Grant No. H836-KG, SDR**
Approved credit and grant amount	6,000,000	4,900,000
Disbursed during the period from January 1 to June 28, 2019	5,975,656	4,717,174
Disbursed during the grace period from June 29 to December 28, 2019	23,959	76,392
Undrawn amount of credit and grant	385	106,434

	IDA Credit No. № 5230-KG,	**IDA Grant No. H836-KG,**
Funds received as at January 1, 2019	5,508,343	4,373,389
Disbursed during the period from January 1 to June 28, 2019	467,313	343,785
Disbursed during the grace period from June 28 to December 28, 2019	23,959	76,392
Funds received as at December 28, 2019	5,999,615	4,793,566

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. The Project had commitments for covering audit service expenses to Baker Tilly Bishkek LLC for the period from January 1 to June 28, 2019 and the grace period from June 29 to December 28, 2019 in the amount of 1,232 US dollars.

14. FIXED ASSETS PROCURED BY THE PROJECT

Project procured fixed assets within the implementation of the Project activities. The full list of procured fixed assets is presented in the Annex to the project financial statements on pages 21-24.

In accordance with the Order No. 164 dated November 5, 2019 of the Office of the President and the Government of the Kyrgyz Republic Automobile VAZ21214 was transferred to the ownership of State Institution "Auto Transport Enterprise of the Office of the President and Government of the Kyrgyz Republic" from the Ministry of education and science of the Kyrgyz Republic.

Equipment procured within the implementation of the Project has been retained by the World Bank's Project Implementation/Coordination Unit due to the need for preparation of new World Bank project.

15. GOING CONCERN

The period of duration of the Project ended on June 28, 2019 and the grace period ended on December 28, 2019.

16. LEGAL CASES

There were no any legal cases related to the Project.

17. EVENTS AFTER THE REPORTING DATE

As at the date of issue of the project financial statements no significant events or transactions occurred that need to be disclosed in the project financial statements.

"SECTOR SUPPORT FOR EDUCATION REFORM PROJECT"
CREDIT NO. 5230-KG, GRANT NO. H836-KG

ANNEX TO THE PROJECT FINANCIAL STATEMENTS
FOR THE PERIOD FROM JANUARY 1 TO JUNE 28, 2019 AND
THE GRACE PERIOD FROM JUNE 29 TO DECEMBER 28, 2019
(in US dollars)

LIST OF FIXED ASSETS PROCURED BY THE PROJECT

Date of purchase	Item	Inventory number	Condition	Purchase price
November 19, 2015	Computer Intel Core i5-4460 3.4GHz / HDD1TB / Monitor 21.5 "ACER K222HQL + (FQC-09512) WinPro 10 SNGL Upgrd OLP NL Acdmc Win Pro + (F2C-01105) Win Hbasic 7 SP1 64 Eng CIS Geo 1pk DSP + (79P- 05537) OfficeProPlus 2016 SNGL OLP NL Acdmc Office Professional Plus	SSFER-K -00001	Good	1,058
November 19, 2015	Computer Intel Core i5-4460 3.4GHz / HDD1TB / Monitor 21.5 "ACER K222HQL + (FQC-09512) WinPro 10 SNGL Upgrd OLP NL Acdmc Win Pro + (F2C-01105) Win Hbasic 7 SP1 64 Eng CIS Geo 1pk DSP + (79P- 05537) OfficeProPlus 2016 SNGL OLP NL Acdmc Office Professional Plus	SSFER-K -00002	Good	1,058
November 19, 2015	Computer Intel Core i5-4460 3.4GHz / HDD1TB / Monitor 21.5 "ACER K222HQL + (FQC-09512) WinPro 10 SNGL Upgrd OLP NL Acdmc Win Pro + (F2C-01105) Win Hbasic 7 SP1 64 Eng CIS Geo 1pk DSP + (79P- 05537) OfficeProPlus 2016 SNGL OLP NL Acdmc Office Professional Plus	SSFER-K -00003	Good	1,058
November 19, 2015	Computer Intel Core i5-4460 3.4GHz / HDD1TB / Monitor 21.5 "ACER K222HQL + (FQC-09512) WinPro 10 SNGL Upgrd OLP NL Acdmc Win Pro + (F2C-01105) Win Hbasic 7 SP1 64 Eng CIS Geo 1pk DSP + (79P- 05537) OfficeProPlus 2016 SNGL OLP NL Acdmc Office Professional Plus	SSFER-K -00004	Good	1,058
November 19, 2015	Computer Intel Core i5-4460 3.4GHz / HDD1TB / Monitor 21.5 "ACER K222HQL + (FQC-09512) WinPro 10 SNGL Upgrd OLP NL Acdmc Win Pro + (F2C-01105) Win Hbasic 7 SP1 64 Eng CIS Geo 1pk DSP + (79P- 05537) OfficeProPlus 2016 SNGL OLP NL Acdmc Office Professional Plus	SSFER-K -00005	Good	1,058
November 19, 2015	Computer Intel Core i5-4460 3.4GHz / HDD1TB / Monitor 21.5 "ACER K222HQL + (FQC-09512) WinPro 10 SNGL Upgrd OLP NL Acdmc Win Pro + (F2C-01105) Win Hbasic 7 SP1 64 Eng CIS Geo 1pk DSP + (79P- 05537) OfficeProPlus 2016 SNGL OLP NL Acdmc Office Professional Plus	SSFER-K -00006	Good	1,058
November 19, 2015	Computer Intel Core i5-4460 3.4GHz / HDD1TB / Monitor 21.5 "ACER K222HQL + (FQC-09512) WinPro 10 SNGL Upgrd OLP NL Acdmc Win Pro + (F2C-01105) Win Hbasic 7 SP1 64 Eng CIS Geo 1pk DSP + (79P- 05537) OfficeProPlus 2016 SNGL OLP NL Acdmc Office Professional Plus	SSFER-K -00007	Good	1,058

Date of purchase	Item	Inventory number	Condition	Purchase price
November 19, 2015	Computer Intel Core i5-4460 3.4GHz / HDD1TB / Monitor 21.5 "ACER K222HQL + (FQC-09512) WinPro 10 SNGL Upgrd OLP NL Acdmc Win Pro + (F2C-01105) Win Hbasic 7 SP1 64 Eng CIS Geo 1pk DSP + (79P- 05537) OfficeProPlus 2016 SNGL OLP NL Acdmc Office Professional Plus	SSFER-K -00008	Good	1,058
November 19, 2015	Computer Intel Core i5-4460 3.4GHz / HDD1TB / Monitor 21.5 "ACER K222HQL + (FQC-09512) WinPro 10 SNGL Upgrd OLP NL Acdmc Win Pro + (F2C-01105) Win Hbasic 7 SP1 64 Eng CIS Geo 1pk DSP + (79P- 05537) OfficeProPlus 2016 SNGL OLP NL Acdmc Office Professional Plus	SSFER-K -00009	Good	1,058
November 19, 2015	Computer Intel Core i5-4460 3.4GHz / HDD1TB / Monitor 21.5 "ACER K222HQL + (FQC-09512) WinPro 10 SNGL Upgrd OLP NL Acdmc Win Pro + (F2C-01105) Win Hbasic 7 SP1 64 Eng CIS Geo 1pk DSP + (79P- 05537) OfficeProPlus 2016 SNGL OLP NL Acdmc Office Professional Plus	SSFER-K -00010	Good	1,058
November 19, 2015	Computer Intel Core i5-4460 3.4GHz / HDD1TB / Monitor 21.5 "ACER K222HQL + (FQC-09512) WinPro 10 SNGL Upgrd OLP NL Acdmc Win Pro + (F2C-01105) Win Hbasic 7 SP1 64 Eng CIS Geo 1pk DSP + (79P- 05537) OfficeProPlus 2016 SNGL OLP NL Acdmc Office Professional Plus	SSFER-K -00011	Good	1,058
November 19, 2015	Computer Intel Core i5-4460 3.4GHz / HDD1TB / Monitor 21.5 "ACER K222HQL + (FQC-09512) WinPro 10 SNGL Upgrd OLP NL Acdmc Win Pro + (F2C-01105) Win Hbasic 7 SP1 64 Eng CIS Geo 1pk DSP + (79P- 05537) OfficeProPlus 2016 SNGL OLP NL Acdmc Office Professional Plus	SSFER-K -00012	Good	1,058
November 19, 2015	Notebook Acer Aspire E15-571G Intel Core i5-5200 (3M Cache, up to 2.70 GHz), 4GB DDR3, 500GB HDD+(FQC-09512) WinPro 10 SNGL Upgrd OLP NL Acdmc Win Pro+(F2C-01105) Win Hbasic 7 SP1 64 Eng CIS Geo 1pk DSP+(79P-05537) OfficeProPlus 2016 SNGL OLP NL Acdmc Office Professional Plus	SSFER-H -00013	Good	908
November 19, 2015	Notebook Acer Aspire E15-571G Intel Core i5-5200 (3M Cache, up to 2.70 GHz), 4GB DDR3, 500GB HDD+(FQC-09512) WinPro 10 SNGL Upgrd OLP NL Acdmc Win Pro+(F2C-01105) Win Hbasic 7 SP1 64 Eng CIS Geo 1pk DSP+(79P-05537) OfficeProPlus 2016 SNGL OLP NL Acdmc Office Professional Plus	SSFER-H -00014	Good	908
November 19, 2015	Notebook Acer Aspire E15-571G Intel Core i5-5200 (3M Cache, up to 2.70 GHz), 4GB DDR3, 500GB HDD+(FQC-09512) WinPro 10 SNGL Upgrd OLP NL Acdmc Win Pro+(F2C-01105) Win Hbasic 7 SP1 64 Eng CIS Geo 1pk DSP+(79P-05537) OfficeProPlus 2016 SNGL OLP NL Acdmc Office Professional Plus	SSFER-H -00015	Out of service	908
November 19, 2015	Notebook Acer Aspire E15-571G Intel Core i5-5200 (3M Cache, up to 2.70 GHz), 4GB DDR3, 500GB HDD+(FQC-09512) WinPro 10 SNGL Upgrd OLP NL Acdmc Win Pro+(F2C-01105) Win Hbasic 7 SP1 64 Eng CIS Geo 1pk DSP+(79P-05537) OfficeProPlus 2016 SNGL OLP NL Acdmc Office Professional Plus	SSFER-H -00016	Good	908

Date of purchase	Item	Inventory number	Condition	Purchase price
November 19, 2015	Notebook Acer Aspire E15-571G Intel Core i5-5200 (3M Cache, up to 2.70 GHz), 4GB DDR3, 500GB HDD+(FQC-09512) WinPro 10 SNGL Upgrd OLP NL Acdmc Win Pro+(F2C-01105) Win Hbasic 7 SP1 64 Eng CIS Geo 1pk DSP+(79P-05537) OfficeProPlus 2016 SNGL OLP NL Acdmc Office Professional Plus	SSFER-H -00017	Good	908
November 19, 2015	Notebook Acer Aspire E15-571G Intel Core i5-5200 (3M Cache, up to 2.70 GHz), 4GB DDR3, 500GB HDD+(FQC-09512) WinPro 10 SNGL Upgrd OLP NL Acdmc Win Pro+(F2C-01105) Win Hbasic 7 SP1 64 Eng CIS Geo 1pk DSP+(79P-05537) OfficeProPlus 2016 SNGL OLP NL Acdmc Office Professional Plus	SSFER-H -00018	Out of service	908
November 19, 2015	Notebook Acer Aspire E15-571G Intel Core i5-5200 (3M Cache, up to 2.70 GHz), 4GB DDR3, 500GB HDD+(FQC-09512) WinPro 10 SNGL Upgrd OLP NL Acdmc Win Pro+(F2C-01105) Win Hbasic 7 SP1 64 Eng CIS Geo 1pk DSP+(79P-05537) OfficeProPlus 2016 SNGL OLP NL Acdmc Office Professional Plus	SSFER-H -00019	Good	908
November 19, 2015	Notebook Acer Aspire E15-571G Intel Core i5-5200 (3M Cache, up to 2.70 GHz), 4GB DDR3, 500GB HDD+(FQC-09512) WinPro 10 SNGL Upgrd OLP NL Acdmc Win Pro+(F2C-01105) Win Hbasic 7 SP1 64 Eng CIS Geo 1pk DSP+(79P-05537) OfficeProPlus 2016 SNGL OLP NL Acdmc Office Professional Plus	SSFER-H -00020	Good	908
November 19, 2015	Notebook Acer Aspire E15-571G Intel Core i5-5200 (3M Cache, up to 2.70 GHz), 4GB DDR3, 500GB HDD+(FQC-09512) WinPro 10 SNGL Upgrd OLP NL Acdmc Win Pro+(F2C-01105) Win Hbasic 7 SP1 64 Eng CIS Geo 1pk DSP+(79P-05537) OfficeProPlus 2016 SNGL OLP NL Acdmc Office Professional Plus	SSFER-H -00021	Good	908
November 19, 2015	Notebook Acer Aspire E15-571G Intel Core i5-5200 (3M Cache, up to 2.70 GHz), 4GB DDR3, 500GB HDD+(FQC-09512) WinPro 10 SNGL Upgrd OLP NL Acdmc Win Pro+(F2C-01105) Win Hbasic 7 SP1 64 Eng CIS Geo 1pk DSP+(79P-05537) OfficeProPlus 2016 SNGL OLP NL Acdmc Office Professional Plus	SSFER-H -00022	Good	908
November 19, 2015	Notebook Acer Aspire E15-571G Intel Core i5-5200 (3M Cache, up to 2.70 GHz), 4GB DDR3, 500GB HDD+(FQC-09512) WinPro 10 SNGL Upgrd OLP NL Acdmc Win Pro+(F2C-01105) Win Hbasic 7 SP1 64 Eng CIS Geo 1pk DSP+(79P-05537) OfficeProPlus 2016 SNGL OLP NL Acdmc Office Professional Plus	SSFER-H -00023	Good	908
November 19, 2015	Notebook Acer Aspire E15-571G Intel Core i5-5200 (3M Cache, up to 2.70 GHz), 4GB DDR3, 500GB HDD+(FQC-09512) WinPro 10 SNGL Upgrd OLP NL Acdmc Win Pro+(F2C-01105) Win Hbasic 7 SP1 64 Eng CIS Geo 1pk DSP+(79P-05537) OfficeProPlus 2016 SNGL OLP NL Acdmc Office Professional Plus	SSFER-H -00024	Good	908

Date of purchase	Item	Inventory number	Condition	Purchase price
November 19, 2015	Notebook Acer Aspire E15-571G Intel Core i5-5200 (3M Cache, up to 2.70 GHz), 4GB DDR3, 500GB HDD+(FQC-09512) WinPro 10 SNGL Upgrd OLP NL Acdmc Win Pro+(F2C-01105) Win Hbasic 7 SP1 64 Eng CIS Geo 1pk DSP+(79P-05537) OfficeProPlus 2016 SNGL OLP NL Acdmc Office Professional Plus	SSFER-H -00025	Good	908
November 19, 2015	Notebook Acer Aspire E15-571G Intel Core i5-5200 (3M Cache, up to 2.70 GHz), 4GB DDR3, 500GB HDD+(FQC-09512) WinPro 10 SNGL Upgrd OLP NL Acdmc Win Pro+(F2C-01105) Win Hbasic 7 SP1 64 Eng CIS Geo 1pk DSP+(79P-05537) OfficeProPlus 2016 SNGL OLP NL Acdmc Office Professional Plus	SSFER-H -00026	Good	908
November 19, 2015	Printer Canon LBP-2900	SSFER-П-00027	Good	158
November 19, 2015	Canon i-SENSYS MF-226DN printer/copier/scanner/fax	SSFER-П-00028	Good	463
November 19, 2015	Canon i-SENSYS MF-226DN printer/copier/scanner/fax	SSFER-П-00029	Good	463
November 19, 2015	Canon i-SENSYS MF-226DN printer/copier/scanner/fax	SSFER-П-00030	Good	463
November 19, 2015	Digital camcorder Panasonic HC-V250	SSFER-ВК-000031	Good	553
November 19, 2015	Nikon D7100 18-105 Black SLR Digital Camera	SSFER-ФП-000032	Good	1,359
November 19, 2015	Voice Recorder Sony ICD-PX33	SSFER-D-000033	Good	155
November 19, 2015	BenQ MS504 Projector	SSFER-ПР-000035	Good	364
November 19, 2015	BenQ MS505 Projector	SSFER-ПР-000036	Good	364
November 19, 2015	Printer Canon LBP-2900	SSFER-П-000037	Good	158
November 19, 2015	Fax Panasonic KX-FT983CX	SSFER-ФК-000038	Good	147
November 19, 2015	Server cabinet Tenda / Tengfei	SSFER-ОСш-000039	Good	614
November 19, 2015	Air conditioning Samsung BETTER AR09HQSDAWKNER	SSFER-КЦ-000040	Good	951
November 19, 2015	Air conditioning Samsung BETTER AR09HQSDAWKNER	SSFER-КЦ-000041	Good	951
August 21, 2014	Automobile VAZ21214, (registration number, body number XTA21214QE2187145, station wagon, 2014 model year, passenger, engine number 0588405, engine displacement 1690 B, permissible maximum weight 1500, weight without load 1170) state. number 6605BC	SSFER-C-002	Good	12,375
				44,943

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